

## **Technology Transformation, Implementation of Accrual Accounting, and Compliance with PPh Article 23 at Pt. Media Pressindo: An Ethnomethodological Study**



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**ABSTRACT:** This study uses a qualitative ethnomethodology approach to explore the technological transformation, accrual-based accounting implementation, and compliance with article 23 Income Tax at PT Media Pressindo. The research employs observation, direct fieldwork, and in-depth interviews to understand employees' social, cultural, and behavioral dynamics in adapting to accrual-based technology systems. The study is grounded in theories of post-implementation changes in accrual accounting, the accountant's role as a standard setter, consultant, business catalyst, and organizational locomotive. The findings indicate that employees' interactions with accounting technology are more habit-driven than efficiency-oriented, with minimal understanding of accrual concepts at the operational level. A lack of innovation-driven work culture further challenges the transformation. Shifts in work patterns require cultural adjustments and targeted management support, including enhanced tax literacy to ensure compliance with Article 23 Income Tax. This study introduces a new theory, Subjective Value-Based Accounting Transformation Theory, which highlights that the success of accounting technology implementation depends not only on technical systems but also on technical systems and subjective values reflecting social interactions, trust, and organizational culture. These findings underscore the importance of improving efficiency, fostering innovation, and strengthening tax literacy as part of accounting technology transformation strategies.

**KEYWORDS:** Accrual-based accounting, ethnomethodology, technological transformation, and article 23 income tax.

### **I. INTRODUCTION**

Technological transformation has been a catalyst for change in many aspects of business life, including the adoption of accrual-based accounting systems. New accounting and management systems are more likely to be used in technologically advanced companies than in companies that use technologically lagging systems. More information can be processed and measured at lower costs (Oktaviana & Zulfikar, 2022). Factors that influence the acceptance of technological transformation include individual factors, perceptions, ease of use benefits, social aspects, and contextual factors (Djaddang & Kusumawardhani, 2019).

Quality human resources must be able to produce financial reports by applicable regulations, taking into account integrity, competence, loyalty, rewards, motivation, and organizational culture (Khasanah & Pramudyastuti, 2020). Reports and analyses prepared by the accounting division become the basis for strategic decision-making. Quality Human Resources are the key to the success of implementing accrual-based accounting. Accrual-based accounting is a financial reporting standard that provides a more comprehensive and accurate picture of an entity's financial condition. Unlike cash-based accounting which only records transactions when money changes hands, accrual-based accounting records revenues and expenses when the rights and obligations arise, regardless of when the payment is made (Ministry of Finance of the Republic of Indonesia Directorate General of Treasury ([hai.djpb@kemenkeu.go.id](mailto:hai.djpb@kemenkeu.go.id))). The implementation of accrual accounting is influenced by the experience of running a cash basis towards accrual (Sari, 2019). This transition involves recognizing non-cash transactions, such as receivables, payables, and prepaid expenses, previously not recorded in the cash basis report.

One of the important implications is to support compliance with tax regulations including Income Tax Article 23, which must use accrual-based financial reports. This is the company's certain responsibility obligation transactions. Income Tax Article 23 is a tax withheld on income derived from capital, provision of services, or gifts and awards, other than those withheld by Income Tax Article 21 (Sihombing & Jaya, 2020). The company provides proof of withholding to individuals or entities for each transaction related to Income Tax Article 23 (Wahyu Widjayanti et al., 2024).

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However, the transition from cash to an accrual basis is not simple, especially for medium-sized companies such as PT Media Pressindo. There have been several changes in accounting applications such as MYOB. The final agreement on accounting is to no longer use applications that require longer training, and to switch to using Excel. Tax reporting of PPh article 23 adjusts the application based on tax regulations and has changed 4 applications. This publishing company faces various challenges during the implementation of the transition to an accrual basis. However, the transition from cash to an accrual basis is not simple, especially for medium-sized companies such as PT Media Pressindo. There have been several changes in accounting applications such as MYOB. The final agreement on accounting is to no longer use applications that require longer training, and to switch to using Excel. Tax reporting of PPh article 23 adjusts the application based on tax regulations and has changed 4 applications. This publishing company faces various challenges during the implementation of the transition to an accrual basis.

The uniqueness of this company, employees who have worked since the beginning, are still loyal so almost all of the employees are no longer young. Human resources who are comfortable with the previous pattern. The constraints are that the accounting system does not support optimal accrual recording, the way accounting staff interpret and implement the accrual transition is not yet complete, staff resistance to understanding technology, and the complexity of tax regulations. The organizational culture is not fully ready to support optimal technology adaptation and tax compliance.

PT Media Pressindo is one of the leading publishing companies in the Special Region of Yogyakarta. This publisher was established on October 22, 1998, during the economic and political crisis that led to the collapse of the New Order. This company grew from a publishing company and then developed a printing unit called MEDPrint Offset, to support publishing performance effectively and efficiently. Media Pressindo is owned by Indra Ismawan who is also the President and Director. The company consists of a Marketing Director, Finance Director, Accounting Manager, Petty Cash Accounting Staff, Accounting and Administration Staff, HRD, Editor-in-Chief, Editor, Editor, Graphic Designer, Setter, Layouter, and proofreader. The company currently has a total of 200 employees.

Through an ethnomethodological approach, the study focuses on analyzing employees' daily activities and interactions, understanding technology, and organizational behavior patterns that influence the success of accrual accounting implementation and technological transformation. This study highlights the human and technological factors that interact with each other in shaping corporate compliance with tax regulations and obstacles in technological transformation. This approach provides in-depth insights into financial reporting practices and the challenges faced by companies. Ethnomethodology analyzes social interactions, the terminology used, and technical arrangements in financial reporting.

This research is relevant to identify constraints, understand the social dynamics of organizations, and offer practical solutions in preparing accrual-based financial reports in the publishing sector. Ethnomethodology offers strategic solutions that include strengthening organizational culture, increasing technological literacy, and implementing a more adaptive accounting system. So that it can be a real contribution to publishing companies in improving the effectiveness of accounting management and tax compliance in the digital era.

The problem of this research is "How to study technological transformation, implementation of accrual accounting, and compliance with Article 23 Income Tax with an ethnomethodology approach at PT Media Pressindo". The purpose of this study is to study technological transformation, implementation of accrual accounting, and compliance with Article 23 Income Tax with ethnomethodology at PT Media Pressindo. Previous related studies are, (Sari, 2019), (Nurjanah et al., 2024), (Wahyu Widjayanti et al., 2024), (Siti Hikmah et al., 2023), (Sumarlin & Andriana, 2023), (Adang et al., 2023), (Sumampouw & Wangkar, 2022), (Oktaviana & Zulfikar, 2022), (Sihombing & Jaya, 2020), dan (Khasanah & Pramudyastuti, 2020).

### **RESEARCH METHOD**

This research method uses a qualitative approach with ethnomethodology methods. The purpose of qualitative research is to find interactive relationship patterns, describe complex realities, gain an understanding of meaning, and find theories (Sugiyono, 2016). Presentation of trustworthiness from the data that has been collected (Kamayanti, 2016). This method is suitable for studying how organizational behavior (such as accountants and financial managers) interprets and carries out accounting processes in their daily social context.

*"Ethnomethodological studies are not directed to formulating or arguing correctives They do not formulate remedies for practical actions"* (Garfinkel 1976:viii). Focus on the search for the meaning of daily activities agreed upon by the community, the expression of indexicality, reflexivity, and common sense knowledge of social structures. The implementation of this research is required for more than 6 months until December 2024. Data were collected through in-depth interview techniques with 4 informants (president director, financial director, financial manager, accountant, and accounting and administrative staff) and documentation. Interviews related to constraints, adaptations, and interpretations of informants regarding the implementation

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of the accrual basis. Questions are directed at experiences, technical understanding, and challenges faced during the transition. Participatory observation focuses on employee interactions and work patterns in adjusting the system.

Direct observation of financial reporting activities before and after the transition. Periodic observation of the informant's daily indexicality and reflexivity requires repetition (Djaddang & Kusumawardhani, 2019). Document analysis is needed to examine the accounting policies implemented by the company and accounting reference standards. Field notes include observable phenomena in the form of jotted notes, direct observation notes, interpretation notes of research objects, analysis notes, personal notes during research, and notes on the situation at PT Media Pressindo. Interactive data analysis is carried out in stages using data reduction techniques, data presentation, and concluding. Contextual study data analysis connects the results of observations and interviews with the context of organizational culture.

Validity and reliability of data using source triangulation and member check. Triangulation of data sources obtained from various sources to ensure the accuracy of information. Time triangulation means that data collection is carried out on occasion at various times (Sugiyono, 2016). Member check interviews and observations that are reconfirmed to the research subjects to avoid misunderstandings or interpretation bias. Testing the credibility of data with member checks is done by discussing the research results with valid data sources so that it can be known whether they feel that the description of the theme is accurate (Creswell & Poth, 2017).

### **RESULTS AND DISCUSSION**

PT Media Pressindo has used four different applications for managing Income Tax Article 23. The applications used include MYOB, local-based applications, and returning to using Microsoft Excel. The company is in the transition phase from cash-based accounting to accrual-based accounting. The organizational culture does not yet support the full implementation of accrual. The majority of human resources are over 45 years old, these old employees tend to feel comfortable with the old work patterns. Compliance with Income Tax Article 23 is disrupted due to repeated system changes, resulting in late reporting and potential fines.

The lack of consistent standard procedures in tax management makes the process more complex. Management does not provide sufficient training to motivate employees to adopt new technologies.

Key informants involve employees who are directly involved in accounting and taxation activities. The leadership characteristics of key informants are as follows:

1. The President Director is characterized as: a visionary, motivator, delegator
2. The Finance Director is characterized by: analytical, collaborative, old-fashioned
3. The Accounting Manager is characterized as: a problem solver, paternalistic, patient, adaptive
4. The Petty Cash Fund Accounting Staff is characterized by: high commitment, thoroughness, simplicity, and more in favor of old technology.
5. The Accounting and Administration Staff is characterized by: hard workers, not easily complaining

Kajian ini relevan dengan teori Perubahan Pasca Implementasi Basis Akruar, Teori Peran Akuntan Sebagai Perinci Standar Akuntansi, Teori Peran Akuntan Sebagai Konsultan, Teori Peran Akuntan sebagai Katalisator Proses Bisnis, Teori Peran Akuntan sebagai Lokomotif Penggerak Akuntansi (Djaddang, S., & Kusumawardhani, D. 2019, Teori Adopsi Teknologi (Kusumawardhani, 2023), (Devi, 2018), sebagai berikut :

#### **A. Teori Perubahan Pasca Implementasi Basis Akruar**

1. Bagaimana pemahaman terhadap sistem akuntansi berbasis akrual dan apa kendalanya di PT Media Pressindo?
2. Sejauh mana sosialisasi akuntansi berbasis akrual bisa membantu tugas sehari-hari?
3. Apa kesulitan teknis menggunakan akrual basis?
4. Apakah sistem akuntansi akrual mempermudah proses pelaporan pajak?

#### **B. Teori Peran Akuntan Sebagai Perinci Standar Akuntansi**

1. Bagaimana menentukan kebijakan akuntansi berbasis akrual?
2. Bagaimana kerangka acuan waktunya ?

#### **C. Teori Peran Akuntan Sebagai Konsultan**

1. Apa saja persiapan terkait sumber daya manusia dalam menyusun laporan keuangan berbasis akrual?
2. Apa saja permasalahan penyusunan laporan keuangan berbasis akrual ?
3. Bagaimana manajer keuangan mengatasi tantangan yang ada?

Theory of the Role of Accountants as Catalysts of Business Processes (Devi, 2018)

1. How is the support of technology and information systems in the preparation of financial reports?

#### **D. Theory of the Role of Accountants as Locomotive Driving Accounting**

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1. Are the provisions related to current financial reporting comprehensive?
  2. Do accountants in this company actively initiate change or just follow the direction of management?
  3. To what extent are accountants the main drivers in the implementation of new technology to support the accounting process?
  4. Have accountants succeeded in becoming drivers of a work culture based on efficiency and innovation?
  5. How do accountants use experience from previous implementations to drive organizational learning?
- E. Technology Adoption Theory (Devi, 2023).

1. What are the challenges of adapting to technological transformation and the solutions that have been taken?

The results show how accounting technology transformation requires changes in all aspects, including work processes, organizational culture, the role of accountants, and tax literacy. The obstacles found strengthen the relevance of this theory in understanding the complexity of implementing accrual-based accounting in the real world.

From the research results above, it can be analyzed as follows:

1. The transformation of application replacement technology shows technological regression caused by:

- Lack of incentive training for more complex applications.
- Reluctance of senior employees to learn new technology reinforced by a non-progressive organizational culture.
- Management's unpreparedness in making major changes in a structured manner.

In ethnomethodology analysis, employees prefer to use Excel because of its familiarity and ease of use compared to automated system-based applications. The pattern shows that employees' daily interactions with technology are more based on habit than work efficiency.

2. The transition from a cash basis to an accrual basis requires fundamental changes in the financial recording process, Ethnomethodology analysis, in practice employees still rely on manual records and old patterns. Changes in work patterns require cultural adjustments and more focused change management. Repeated application changes cause inconsistent tax management data. The tax process is often delayed due to inconsistencies in reporting formats between applications. Employee knowledge of the latest PPh Article 23 regulations is less than optimal.

3. Internal resistance due to the assumption that the accrual method complicates work.

4. Lack of support for innovation-based work culture.

Ethnomethodology analysis, employee dependence on manual systems, and old work patterns show that the organization does not yet have a training structure that supports increasing tax literacy.

### **INTERPRETATION OF RESEARCH RESULTS**

#### **INTERPRETATION OF THEORY FINDINGS**

Components of Subjective Value-Based Accounting Transformation Theory, (Djaddang, S., & Kusumawardhani, D. 2019), are as follows:

1. Technology as a Trigger for Value Change; Accrual-based accounting technology acts as a catalyst that drives changes in individual perceptions of data accuracy and work efficiency
2. Accounting as a reflection of personal values; The implementation process of accrual accounting shows that individuals not only carry out technical procedures but also reflect values such as transparency and responsibility in financial and taxation records.
3. Tax compliance as a product of organizational culture. A work culture that supports transparency and collaboration accelerates the acceptance of tax regulations.
4. Subjectivity in accounting transformation. The importance of social interaction in the accounting transformation process. Depends on how individuals subjectively understand, accept, and internalize the values of technology.

### **CONCLUSION**

1. The transition from accrual to the cash basis of PT Penerbitan Media Pressindo is a complex process, involving technical and cultural changes.
2. Daily employee interactions are more influenced by habits than work efficiency.
3. Minimal understanding of the accrual concept.
4. Repeated system changes cause inconsistencies in tax reporting.
5. Limited Human Resources dominated by old age and organizational culture that is not ready to support technological transformation.
6. Changes in work patterns require adaptation of organizational culture and more focused management strategies to support n

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accounting transformation.

7. The technological transformation of accrual-based accounting implementation at PT Media Pressindo not only improves tax efficiency and compliance, but also builds accounting values as a tool for transparency, honesty, and strategic decision-making.
8. The ethnomethodological approach in this study highlights the role of accounting as a reflection of the social and cultural dynamics of the organization, not just a technical recording process.

### IMPLICATIONS OF RESEARCH RESULTS

#### For Companies

1. Management needs to strategically direct changes in work culture to accelerate the adoption of accrual-based accounting.
2. Increase technological support and work culture to be innovation-based so that system implementation is more effective.
3. The importance of conducting ongoing training to improve understanding of the concept of accrual and tax literacy.

#### For Academics

1. Provide new insights into the application of accrual-based accounting in the context of work culture in publishing companies.
2. Become a reference for further research that explores the integration of technology and work culture in accounting.
3. Provide suggestions for using Devi's Post-Implementation Accrual Basis Theory of Change (2018, 2023, 2024). Theory of the Role of Accountants as Detailers of Accounting Standards, Theory of the Role of Accountants as Consultants, Theory of the Role of Accountants as Catalysts of Business Processes, Theory of the Role of Accountants as Locomotive Drivers of Accounting, Theory of Technology Adoption, and Theory of Subjective Value-Based Accounting Transformation for further research.

#### For Accounting Practitioners

1. The role of accountants as catalysts in the process of technological transformation and tax compliance.
2. Encourage accountants to adopt strategic roles in changing organizational systems and cultures.

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