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ANALYSIS OF FINANCIAL REPORTING PLATFORMS BASED ON THE PIPRECIA-S METHOD

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Abstract: *Effective financial reporting is crucial for both regulatory compliance and well-informed decision-making in today's dynamic corporate climate. To streamline their financial reporting procedures, numerous businesses rely on various financial reporting platforms. This paper gives a case study that looks at how four firms implemented and used financial reporting tools such Microsoft Excel, SAP ERP, Host Analytics, and QuickBooks. According to the study's findings, using contemporary platforms has increased accuracy and efficiency. Additionally, the study highlights how vital it is to continuously adapt and embrace new technology in order to guarantee that financial reporting continues to be a benefit for businesses of all shapes and sizes. Finally, it makes a strong case for utilizing contemporary financial reporting tools to improve the accuracy and efficiency of financial reporting procedures. To make sure they are optimizing the advantages of financial reporting, organizations should place a high priority on remaining current with technological developments.*
Keywords: *Financial reporting, Host Analytics, SAP ERP, Quickbooks, Microsoft Excel.*

1. Introduction

Financial reporting is a critical aspect of a company's communication with stakeholders, providing a comprehensive overview of its financial performance and position. It involves the preparation and presentation of financial statements and related information, enabling internal and external users to make informed decisions about the financial health of the organization.

To effectively communicate a company's financial performance and position, the implementation and use of financial reporting platforms plays a key role. These platforms, such

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as enterprise resource planning (ERP) systems such as SAP ERP, QuickBooks, and Microsoft Excel, offer various functions and capabilities that assist in the preparation and presentation of financial statements and related information (Masters & Gibney, 2023). The integration of ERP systems, such as SAP ERP, has been identified as a transformative force in the accounting profession, simplifying processes and data management, contributing to the accuracy and efficiency of financial reporting. (Hancerliogullari Koksalmis, G., & Damar, S., 2019). The use of Microsoft Excel as an accounting tool in small and medium enterprises (SMEs) has been emphasized, indicating the rapid development of technology and the availability of various accounting software to facilitate the company's operations (Jusoh, & Ahmad, 2019). Microsoft Excel is recognized for its role in simplifying the preparation of financial statements with a shorter cycle, from journaling to simple financial statements (Setiawan et al., 2022). This shows the practicality and widespread use of Microsoft Excel in financial reporting processes, especially in small and medium-sized enterprises. In short, the choice of financial reporting platform depends on the size, complexity and specific requirements of the organization. Larger businesses often opt for comprehensive solutions such as Host Analytics and SAP ERP, while smaller businesses may be better suited to QuickBooks or Microsoft Excel. Each platform has its advantages and limitations, and the implementation process should be aligned with the organization's financial structure and goals. The paper is designed to the importance of implementing and using financial reporting platforms, including ERP systems. Specialized accounting software and tools such as Microsoft Excel, are essential to ensure the accuracy, efficiency and reliability of the financial reporting process. Adherence to accounting standards and the use of advanced technologies are key aspects that contribute to the quality and integrity of financial reporting.

2. The importance of platforms for financial reporting

Financial reporting platforms can improve the comparability of financial statements. Comparability of financial statements refers to the degree to which financial statements of different companies can be compared and analyzed (Zhang, 2022). Research has shown that comparability of financial statements is positively related to analyst following, forecast accuracy, and the total amount of information available to users. (Pervan, & Dropulić, 2019). Platforms supported by information technology are an essential tool for organizations to prepare accurate and reliable financial reports. The use of information technologies, the competence of personnel, the application of accounting standards and internal control systems, as well as the improvement of the comparability of financial reports are key factors that contribute to the efficiency and advantages of these platforms. By using these factors, organizations can improve the quality and usefulness of their financial reports, ultimately improving decision-making and stakeholder trust (Sutrisna & Nadirsyah, 2022).

The most functional widely used spreadsheet software that many businesses use for financial reporting because of its flexibility and customization options is Microsoft Excel. It is a computer application program that can efficiently process data and prepare financial statements. Excel's simplicity and user interface make it easy for users to understand and use. By using Excel, financial data can be processed quickly and accurately, ensuring the reliability of financial reports. (Setiawan et al., 2022). *SAP ERP (*Enterprise Resource Planning*)* is a comprehensive software solution that integrates various business functions and processes within an organization. It provides a centralized platform to manage and automate key business operations, including finance, human resources, procurement, sales and inventory management (Đukić et al., 2021.) This platform is widely used by organizations of all sizes and across industries to streamline their operations, improve efficiency and improve decision-making. One of its key strengths is its ability to integrate different departments and functions, enabling seamless data

flow and real-time information sharing. This integration eliminates data silos and enables a holistic view of an organization's operations, facilitating better coordination and collaboration between different teams and departments. It also offers a range of modules that cater to specific business functions. Modules include financial accounting, controlling, sales and distribution, materials management, production planning and human capital management. (Arfismanda et al., 2021). Each module provides a set of tools and functionality tailored to the specific needs of the respective business function. Implementing SAP ERP requires careful planning and customization to align with the organization's unique requirements and processes. It includes configuring software, creating business processes and transferring data from legacy systems. (Seneviratne & Colombage, 2023.) Host Analytics provided a cloud-based platform that allowed organizations to access their financial planning and reporting tools from anywhere with an Internet connection. This eliminated the need for extensive local installations. The platform aimed to simplify budgeting and planning processes. It offered tools for creating and managing budgets, as well as functions for scenario modeling and "what if" analysis. Host Analytics has provided opportunities to create accurate financial forecasts by incorporating historical data, market trends and other relevant factors. It allowed users to create customized financial reports, dashboards and visualizations. This has helped businesses gain insight into their financial performance and make informed decisions. QuickBooks is also popular accounting software that provides a variety of financial reporting tools, including balance sheets, income statements, and cash flow statements. It is a widely used accounting software package that has significantly influenced the field of management accounting. It has become a key foundation for many organizations in managing their financial processes and reporting. It is designed to simplify accounting tasks, automate processes and provide users with real-time financial information. Using quickbooks has revolutionized accounting management routines by providing a digital platform that integrates various accounting functions. It offers functions such as general ledger management, accounts payable and receivable, inventory tracking, payroll processing and financial reporting. (Quinn, M. and Hiebl, M., 2018). These functionalities enable organizations to effectively manage their financial transactions, track expenses, generate invoices and create accurate financial reports (Tilahun, 2019).

Common features for the platforms are (Sanjaya et al., 2021):

- **Data integration:** Financial reporting platforms should be able to integrate data from various sources such as accounting software, ERP systems, spreadsheets and databases to provide a comprehensive view of financial information.
- **Automation:** Offer automation features for data collection, consolidation and reporting, reducing the need for manual data entry and minimizing errors.
- **Customization:** Users can create custom financial reports tailored to their specific needs, including income statements, balance sheets, cash flow statements, and more.
- **Real-time data:** Many platforms offer access to real-time or near-real-time data, allowing users to make informed decisions based on the latest financial information.
- **Collaboration tools:** These platforms often include collaboration features, allowing teams to work together on financial reports, make comments and share insights.
- **Drill-down capability:** Users can drill down into reports at the summary level to see detailed transaction-level data, aiding in root cause analysis and in-depth financial investigation.
- **Consolidation:** For organizations with multiple entities, these platforms can consolidate financial data from different branches or departments into a single report, making it easier to analyze the overall financial health of the organization.
- **Financial forecasting and planning:** Many financial reporting platforms also include budgeting and forecasting tools to help organizations plan for the future.

- **Data security:** Robust security features, including role-based access control and encryption, ensure that sensitive financial data remains confidential and protected from unauthorized access.
- **Compliance and Regulatory Reporting:** Often includes functions that help organizations meet various regulatory reporting requirements, such as GAAP (Generally Accepted Accounting Principles) or IFRS (International Financial Reporting Standards).
- **Audit Trails:** These platforms maintain detailed audit trails, allowing organizations to track changes to financial data and ensure data integrity.
- **Mobile accessibility:** Some platforms offer mobile apps or mobile-responsive interfaces, allowing users to access financial reports and data on the go.
- **Data Visualization:** Many platforms include data visualization tools to create charts and graphs that make it easier to understand financial information at a glance.
- **Track historical data:** Users can view historical financial data to analyze trends and make informed decisions based on past performance.
- **Scalability:** Financial reporting platforms should be able to grow with the needs of the organization, accommodating more data and users as needed.
- **Training and support:** Reliable customer support and training resources are critical to ensure that users can effectively use the platform's features.
- **Price:** The price of the platform should be in line with the organization's budget and the features it provides.
- **Cloud-Based or On-Premises:** Organizations can choose between cloud-based solutions or on-premises software, depending on their preferences and infrastructure.
- **User-friendly interface:** The intuitive user interface makes it easy for employees to learn and use the software effectively.

When choosing a financial reporting platform, organizations should consider their specific needs, industry requirements, and the scalability of the software to ensure it aligns with their financial reporting goals.

On the basis of the mentioned criteria, the ranking that was stated in the paper was made.

3. Proposed methodology

3.1 PIPRECIA method

The PIPRECIA method developed by Stanujkić et al. (2021) is a modification of the SWARA method proposed by Keršuliene et al. (2010).

The calculation procedure of this method is shown in the following steps:

Step 1. Selection of criteria to be included in the evaluation process. Unlike the classic SWARA method, PIPRECIA does not necessarily require sorting criteria according to expected importance.

Step 2. Determination of the relative importance of s_j, starting from the second criterion, as follows:

$$s_j = \begin{cases} > 1 & when & C_j \succ C_{j-1} \\ 1 & when & C_j = C_{j-1} \\ < 1 & when & C_j \prec C_{j-1} \end{cases}. \tag{1}$$

Step 3. Determination of the k_j coefficient as follows:

$$k_j = \begin{cases} 1 & j = 1 \\ 2 - s_j & j > 1 \end{cases}. \tag{2}$$

Step 4. Determination of the converted value of q_j, as follows:

$$q_j = \begin{cases} 1 & j = 1 \\ \frac{q_{j-1}}{k_j} & j > 1 \end{cases}. \tag{3}$$

Step 5. Determining the relative weights of the considered criteria is as follows:

$$w_j = \frac{q_j}{\sum_{k=1}^{n} q_k}, \tag{4}$$

where *wj* denotes the relative weight of criterion *j*.

3.2 Simplified PIPRECIA (PIPRECIA-S) method

The PIPRECIA-S method has been widely utilized in various decision-making scenarios, ranging from organizational leadership selection to technology implementation and environmental management (Đukić et al., 2022). Đukić (2023) applied the PIPRECIA-S method to define the importance of criteria in the evaluation process, using a set of seven criteria that were previously used in the selection of employees (Đukić et al., 2022). Similarly, the PIPRECIA-S method to determine criteria weights for the selection of a vehicle tracking system (Aytekïn, 2022; Markovic et al., 2020). applied the inverse fuzzy PIPRECIA method for alternative ranking to achieve business excellence and sustainability, highlighting its relevance in the context of sustainability and machine learning (Markovic et al., 2020). Employed the fuzzy PIPRECIA method for the selection of electric vehicles as tourist and logistic means of transportation in nature-protected areas, showcasing its application in environmental decision-making (Puška, 2023). The fuzzy PIPRECIA method was also used by to assess the causes of delays in road construction projects, emphasizing its utility in addressing practical challenges (Stević et al., 2018). The PIPRECIA-S method has been demonstrated to be effective in evaluating aspects of cognitive skills, selecting vehicle tracking systems, and assessing the causes of delays in road construction projects (Đukić et al., 2022; Aytekïn, 2022; Stević et al., 2018). Furthermore, it has been applied in the context of sustainability, machine learning, and environmental decision-making, showcasing its versatility and applicability in diverse decision-making scenarios (Markovic et al., 2020; Puška, 2023). For instance, Đukić (2023) applied the PIPRECIA-S which defined the importance of criteria included in the evaluation process, based on literature research, a set of seven criteria was used that was already used in the selection of employees. As well in article Evaluation of aspects of cognitive skills using the PIPRECIA method. An initial selection of evaluation criteria was made, on the basis of which further evaluation of twenty potential candidates was carried out by 11 expert interviewees.

In the PIPRECIA method, the value si is assigned based on the comparison of the importance of the evaluated criterion with the importance of the previous (j -1) criterion. During the past use of the PIPRECIA method, some respondents stated that it would be easier for them to always make comparisons with the first criterion instead of the previous one.

To make this possible, an adaptation of the PIPRECIA method, called the SIMPLIFIED PIPRECIA method, is proposed in this article (Stanujkic et al., 2021.) The change in the way of comparing the criteria was reflected in the equation. (1) and Eq. (3) so that the calculation procedure of the simplified PIPRECIA method can be presented as follows:

Step 1. Determine a set of evaluation criteria.

Step 2. Set the relative importance **sj** of each criterion, except the first one, as follows:

$$s_j = \begin{cases} > 1 & if \ C_j > C_1 \\ 1 & if \ C_j = C_1, \\ < 1 & if \ C_j < C_1 \end{cases} \tag{5}$$

where j ≠ 1.

Similar to the PIPRECIA method, the value s1 is set to 1, while the value *cj* belongs to the interval (1, 1.9] when $C_j > C_1,$ that is, to the interval [0.1, 1) when $C_j < C_1.$

Step 3. Calculate the value of the coefficient *kj* as follows:

$$k_j = \begin{cases} 1 & if \ j = 1 \\ 2 - s_j & if \ j > 1 \end{cases}. \tag{6}$$

Step 4. Calculate the recomputed weight qj as follows:

$$q_j = \begin{cases} 1 & if \ j = 1 \\ \frac{1}{k_j} & if \ j > 1 \end{cases} \quad (7)$$

Step 5. Determine the relative weights of the evaluation criteria as follows:

$$w_j = \frac{q_j}{\sum_{k=1}^{n} q_k}. \quad (8)$$

4. Numerical example

In this part of the paper, the application of the proposed methodology for evaluating and ranking the criteria of platforms for financial reporting will be presented. The criteria on which the evaluation process will be based are as follows:

- Data integration
- Data in real time
- Financial planning and forecasting
- Data visualization
- Data security

The financial reporting tools that will be evaluated are:

- Host Analytics,
- SAP ERP,
- Quickbooks,
- Microsoft Excel.

The results obtained using the calculation procedure of the simplified PIPRECIA S method, in the case of determining the weight of the criteria, are shown in Table 1. The simplified PIPRECIA method, the values in the columns marked as kj, qj, and wj were calculated using equations. (6), (7) and (8).

Table 1. Relative importance of criteria weights for financial reporting

		sj	kj	qj	wj
Frc_1	Data integration		1	1	**0.18**
Frc_2	Real time data	1.05	0.95	1.05	**0.19**
Frc_3	Financial planning and forecasting	1.10	0.90	1.11	**0.20**
Frc_4	Data visualization	0.80	1.20	0.83	**0.15**
Frc_5	Data security	1.30	0.70	1.43	**0.26**
				5.43	1.00

Source: Author's research

Based on the results shown in Table 1, Frc_5 – Data security was singled out as the most important criterion.

Table 2. Relative importance of the considered tools in terms of criterion Frc_1 - Data integration

		sj	kj	qj	wj
Adi_1	Host Analytic		1	1	**0.21**
Adi_2	SAP ERP	1.2	0.80	1.25	**0.27**
Adi_3	Qickbooks	1	1.00	1.00	**0.21**
Adi_4	Microsoft Excel	1.3	0.70	1.43	**0.31**
				4.68	1.00

Source: Author's research

Based on the result shown in Table 2, Adi_4 – Microsoft Excel was singled out as the most significant tool.

Table 3. Relative importance of the considered tools in terms of criterion F_{cr_2} - real-time data

		sj	kj	qj	wj
Adi$_1$	Host Analytic		1	1	**0.24**
Adi$_2$	SAP ERP	1.2	0.80	1.25	**0.31**
Adi$_3$	Qickbooks	1	1.00	1.00	**0.24**
Adi$_4$	Microsoft Excel	0.8	1.20	0.83	**0.20**
				4.08	1.00

Source: Author's research

Based on the results shown in Table 3, Adi$_2$ – SAP ERP was singled out as the most significant tool.

Table 4. Relative importance of the considered tools in terms of criteria F_{rc_3} - financial planning and forecasting

		sj	kj	qj	wj
Adi$_1$	Host Analytic		1	1	**0.22**
Adi$_2$	SAP ERP	1.3	0.70	1.43	**0.31**
Adi$_3$	Qickbooks	1.2	0.80	1.25	**0.27**
Adi$_4$	Microsoft Excel	0.95	1.05	0.95	**0.21**
				4.63	1.00

Source: Author's research

Based on the result shown in Table 4, Adi$_2$ – SAP ERP was singled out as the most significant tool.

Table 5. Relative importance of the considered tools in terms of criterion F_{rc_4} - Data visualization

		sj	kj	qj	wj
Adi$_1$	Host Analytic		1	1	**0.27**
Adi$_2$	SAP ERP	0.9	1.10	0.91	**0.25**
Adi$_3$	Qickbooks	0.95	1.05	0.95	**0.26**
Adi$_4$	Microsoft Excel	0.8	1.20	0.83	**0.23**
				3.69	1.00

Source: Author's research Author

Based on the results shown in Table 5, Adi$_1$ – Host Analytic was singled out as the most significant tool.

Table 6. Relative importance of the considered tools in terms of criterion F_{rc_5} - Data security

		sj	kj	qj	wj
Adi$_1$	Host Analytic		1	1	**0.25**
Adi$_2$	SAP ERP	1.1	0.90	1.11	**0.27**
Adi$_3$	Qickbooks	0.95	1.05	0.95	**0.23**
Adi$_4$	Microsoft Excel	1	1.00	1.00	**0.25**
				4.06	1.00

Source: Author's research

Based on the results shown in Table 6, Adi$_2$ – SAP ERP was singled out as the most significant tool.

Table 7. The final ranking

		Frc$_1$	Frc$_2$	Frc$_3$	Frc$_4$	Frc$_5$	Overall score	Final rank
Adi$_1$	Host Analytic	0.21	0.24	0.22	0.27	0.25	**0.238**	4
Adi$_2$	SAP ERP	0.27	0.31	0.31	0.25	0.27	**0,28**	1
Adi$_3$	Qickbooks	0.21	0.24	0.27	0.26	0.23	**0,242**	2
Adi$_4$	Microsoft Excel	0.31	0.20	0.21	0.23	0.25	**0.24**	3

Source: Author's research

Based on the obtained results, it can be concluded that the set of criteria based on the alternatives of the mentioned platforms, the data security criterion Adi$_2$ on the SAP ERP platform was singled out as the most significant factor, while the visual criterion Adi$_1$ of the Host Analytic platform was the least significant. It can be noted that the factor of data security was singled out as the most significant, while the visual criterion emerged as the least significant criterion because all platforms were ranked the lowest.

5. Conclusion

Financial reporting is a dynamic and essential process that enables organizations to communicate their financial performance and position to a diverse set of stakeholders. This includes preparation of financial statements, compliance with regulatory standards, auditing and effective communication through various channels. The evolution of technology continues to shape financial reporting practices, emphasizing accuracy, transparency and forward-looking information. Based on the results, it can be seen that the ranking of the data integration criteria as the most important for the financial reporting platform is the tool Adi$_4$ – Microsoft Excel. When it comes to real-time data, financial planning and forecasting, as well as data security, the tool Adi$_2$ - SAP ERP was singled out, as an application where data is entered up-to-date and daily, because the application monitors the entire business process from the beginning to the end of the entry. While when talking about data visualization, the tool Adi$_1$ – Host Analytic is the best choice. The final results outlined the solution Adi$_2$ – SAP ERP as the best one, but it should be noted that the differences in final results among the tools are moderate.

The conclusion drawn from the results indicates that different financial reporting platforms stand out according to specific criteria, aligning with the different needs of organizations. Microsoft Excel, identified as the most important data integration tool, offers a versatile platform for integrating different data sources, making it the preferred choice for organizations looking for comprehensive data integration capabilities. On the other hand, SAP ERP excels with real-time data, financial planning, forecasting and security data, providing a robust solution for organizations that require up-to-date and secure financial reporting processes. Quickbooks is noted for its data visualization features, serving organizations that prioritize the visual representation of financial data. This conclusion highlights the importance of choosing financial reporting platforms based on specific organizational requirements and priorities. The various capabilities of these tools reflect the evolving landscape of financial reporting, where technology plays a key role in addressing the multiple needs of organizations. The emphasis on accuracy, transparency and forward-looking information is aligned with the evolving nature of financial reporting, driven by technological advances and the increasing demand for comprehensive and visually accessible real-time financial data.

The findings also highlight the importance of using technology to improve financial reporting practices, ensuring that organizations can effectively communicate their financial performance and position to stakeholders. As technology continues to evolve, financial reporting platforms

play a key role in enabling efficient, accurate and transparent communication, ultimately contributing to informed decision-making and stakeholder trust.

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