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**Meminimalkan Risiko Ketidaksesuaian Catatan Piutang dan Utang Usaha Antarsistem Perangkat Lunak
Akuntansi: Studi Kasus Pertamina New and Renewable Energy**
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ABSTRACT

This study aims to analyze the risks of discrepancies in accounts receivable (AR) and accounts payable (AP) records in the context of Pertamina New and Renewable Energy (PNRE) multi tool accounting system. The study is done since the Financial Accounting and Reporting (FAR) division of PNRE reliance on multiple accounting tools, namely SAP, Microsoft Excel, and Anaplan, may lead to potential risks related to data inconsistencies and financial misstatements. Utilizing a qualitative single-case study approach, this study is based on direct observations conducted during a five-month internship at PNRE. Data were collected through document analysis, system observation, and involvement in routine accounting processes. The findings show that discrepancies often arise from duplicate unbilled transaction records and misclassification of financial statement items, driven by manual data transfer processes, inconsistencies in master data, and operational pressures that prioritize efficiency over accuracy. Furthermore, potential weaknesses in internal control system are identified, particularly those related to COSO Internal Control Framework and Internal Control over Financial Reporting (ICoFR). This study contributes by providing practical insights into risks associated with multi tool accounting systems in a state-owned enterprise context and offer recommendations, including strengthening master data governance, enhancing system integration, and improving internal control procedures to mitigate discrepancies and improve financial reporting reliability.

Keywords: discrepancies, accounts receivable, accounts payable, multi-tool accounting system, internal control, ERP, state-owned enterprise