THE ROLE OF ACCOUNTING IN BUSINESS LAW COMPLIANCE: REGULATORY AND IMPLEMENTATION PERSPECTIVES IN INDONESIA

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Abstract: The development that continues to occur in the Indonesian business world, requires every agency and organisation related to finance to implement and encourage the creation of a good accounting system in supporting compliance with business law. Accounting is the art of identifying, measuring, and reporting transactions and other events that are relevant to the need for information that is useful to users for economic decision making. This study aims to analyse how accounting can contribute to ensuring companies meet applicable legal regulations, as well as the challenges faced in its implementation in Indonesia. The research method used is literature study and document analysis, by examining various accounting regulations applied in Indonesia, such as Financial Accounting Standards (FAS), tax regulations, and company law. The results show that accounting has a significant role in ensuring transparency, accuracy, and accountability of corporate financial statements, which in turn supports compliance with legal regulations governing business aspects. However, there are a number of challenges in implementation, such as limited resources, uneven understanding of regulations, and weak supervision. This study suggests the need for increased training and socialisation on accounting regulations, as well as strengthened supervision by relevant authorities to ensure better legal compliance in business practices in Indonesia.
Keywords: Accounting, Business Law, Legal Compliance, Regulation, Implementation, Indonesia

Abstrak: Perkembangan yang terus terjadi dalam dunia bisnis di Indonesia menuntut setiap lembaga dan organisasi yang berkaitan dengan keuangan untuk menerapkan serta mendorong terciptanya sistem akuntansi yang baik dalam mendukung kepatuhan terhadap hukum bisnis. Akuntansi merupakan seni dalam mengidentifikasi, mengukur, dan melaporkan transaksi serta peristiwa lain yang relevan dengan kebutuhan informasi yang berguna bagi pengguna dalam pengambilan keputusan ekonomi. Penelitian ini bertujuan untuk menganalisis bagaimana akuntansi dapat berkontribusi dalam memastikan perusahaan mematuhi peraturan hukum yang berlaku, serta tantangan-tantangan yang dihadapi dalam penerapannya di Indonesia. Metode penelitian yang digunakan adalah studi pustaka dan analisis dokumen, dengan menelaah berbagai peraturan akuntansi yang diterapkan di Indonesia, seperti Standar Akuntansi Keuangan (SAK), peraturan perpajakan, dan undang-undang perusahaan. Hasil penelitian menunjukkan bahwa akuntansi memiliki peran yang signifikan dalam memastikan transparansi, akurasi, dan akuntabilitas laporan keuangan perusahaan, yang pada akhirnya mendukung kepatuhan terhadap peraturan hukum yang mengatur aspek-aspek bisnis. Namun, terdapat sejumlah tantangan dalam penerapannya, seperti keterbatasan sumber daya, pemahaman yang belum merata terhadap peraturan, serta lemahnya pengawasan. Penelitian ini menyarankan perlunya peningkatan pelatihan dan sosialisasi mengenai peraturan akuntansi, serta penguatan pengawasan oleh otoritas terkait guna memastikan kepatuhan hukum yang lebih baik dalam praktik bisnis di Indonesia.
Kata Kunci: Akuntansi, Hukum Bisnis, Kepatuhan Hukum, Regulasi, Implementasi, Indonesia

INTRODUCTION

Compliance with legal regulations is an important aspect of running healthy and transparent business practices. Legal compliance can be defined as awareness of the law that forms a sense of loyalty in society to the values of the laws that are enforced. In short, legal compliance is being obedient to the law; the implementation of the rule of law by society (Butar, 2023).

It is important to recognise that in the context of legal compliance, there are sanctions lurking, whether positive or negative. Then, what is often asked is: who must be involved in legal compliance? Ideally, the implementation of legal compliance must be carried out fairly. In this context, not only the community, but also law enforcers as officials who carry out the law enforcement process (Bologna et al., 2006).

In the terminology of legal theory, there is a progressive legal theory that always responds to social changes in line with the demands of the development of science and technology, including the science of accounting itself. Accounting, which is seen as a comprehensive financial management system building from the process of managing various economic transactions to producing information in the form of financial statements, can be seen as a sociological normative legal construction in the economic segment. It is not an exaggeration to say so, because accounting science contains theoretical scientific norms and rational guidelines that are academic and neatly arranged, both in the nature of suggestions and established dogmas, to be followed by economic actors in managing their organisation's finances.

According to Satjipto Rahardjo (2017), legal science is a science that seeks to examine the law. Legal science includes and discusses everything related to law. The object of legal science is the law itself. Such is the breadth of issues covered by this science, that it has provoked people to say that "its boundaries cannot be determined". In reality, we live surrounded by a series of rules, and in business we are also surrounded by rules that can be used as guidelines when carrying out business-related activities. These rules are often referred to as business law (Mulyadi, 2010).

Business law is a set of laws that regulate the procedure and implementation of an affair or an activity of trade, industry, or financial activities related to the exchange of goods and services, production activities, and an activity of placing money carried out by business entrepreneurs with businesses and other businesses, where entrepreneurs have considered all the risks that might occur.

In Indonesia, the business legal system that covers various aspects such as corporate law, taxation, and capital market regulations, requires accounting that can support corporate transparency and accountability (Hamzah, 1985). Accounting not only serves as a tool for measuring the company's financial performance, but also as a mechanism that helps ensure compliance with applicable legal regulations. In terms of legal order, the various accounting standards have indirect coercive power when economic/business actors conduct business interactions with parties such as the Government, tax officials, investors, and society in general for various business interests (Mulyadi, 2010). That is where there will be demands that will force economic/business actors to fulfil and prepare adequate accounting information in the process of making economic/business decisions with various parties. If such is the interaction, it becomes an obligation of economic/business actors to organise adequate accounting in various economic/business transactions so as to build trust with stakeholders and facilitate various economic/business activities in various interests (Horngren, 2012).

However, the implementation of accounting in the context of business law still faces challenges, both in terms of understanding complex regulations and corporate awareness of the importance of implementing good accounting standards.

Therefore, the topic of this research focuses on examining how accounting plays a role in ensuring compliance with business law in Indonesia. This includes investigating how accounting practices contribute to legal transparency and what obstacles companies face in aligning their financial reporting with existing legal regulations (Warren, C. S. et al., 2011).

THEORETICAL FRAMEWORK

Accounting

Accounting is a process that involves collecting, analyzing, classifying, recording, and presenting financial information provided by an organization. This process helps to organize financial data, ensuring that it is accurate and reliable. The resulting financial statements offer a clear and transparent picture of the organization’s financial condition, allowing stakeholders to make informed decisions based on its performance and position. The main goal of accounting is to present a true reflection of the organization’s financial status for effective planning and compliance (Afif, 2021).

Financial Accounting Standards (SAK)

Financial Accounting Standards (SAK) serve as a structured framework designed to guide the preparation and presentation of an entity's financial information in a consistent, transparent, and relevant manner. These standards establish a set of rules and principles that ensure financial statements reflect the true economic position and performance of an organization. SAK provides comprehensive guidelines on how various economic transactions should be recorded, evaluated, and classified, ensuring accuracy in the reporting process. It also outlines the proper format and structure for presenting this information, ensuring that financial statements are both reliable and understandable to stakeholders such as investors, regulators, and management. Ultimately, SAK ensures that financial reporting is consistent across different entities and periods, facilitating comparability and transparency in financial decision-making (Weygandt et al., 2018).

Business Law

Business law is a set of legal principles that includes regulations, procedures, norms, principles, and written procedures based on civil law and commercial law, created by the government to regulate, protect, and supervise all business activities, including trade, industry, or finance, in a fair manner. This covers activities related to trade, industry, services, or other activities connected to finance and the business sector related to the production or exchange of goods and services with the aim of generating profits (Wardhana, 2021).

Legal Compliance

Legal compliance can be understood as a mindset and a proactive response that starts with an individual's or organization's awareness of the law. This awareness transforms into a commitment to adhere to legal regulations and standards, which is then manifested in the form of loyalty, respect, and obedience to those laws. Legal compliance goes beyond mere understanding it is demonstrated through consistent actions and behaviors that align with legal requirements. These actions can be observed, measured, and validated through tangible outcomes, ensuring that the individual or organization not only acknowledges the law but actively conforms to it in day-to-day operations (Ahmad Syahir et al., 2023).

Regulation

Regulation is a rule, guideline, or agreement established by specific parties, such as governments or authorized organizations, within a defined jurisdiction or area of authority. The primary purpose of regulation is to govern and oversee particular activities, sectors, or industries, ensuring that they are conducted in a systematic, efficient, and fair manner. Regulations are carefully crafted to address emerging issues, promote transparency, and ensure that operations adhere to established standards. They play a crucial role in maintaining stability within the market or society, safeguarding public interests, protecting consumers, and preventing unethical practices. By setting clear boundaries and requirements, regulations help maintain order, foster trust, and ensure that the activities they regulate align with the broader goals of social responsibility, fairness, and sustainability (Naufal et al., 2022).

Implementation

Implementation refers to the systematic process of carrying out a series of actions or steps undertaken by individuals, officials, or organizations, whether operating in the public or private sector. These actions are strategically focused on fulfilling the goals and objectives that have been carefully outlined in policy decisions or strategic plans. The process involves translating theoretical decisions and frameworks into practical, real-world applications, ensuring that the outlined policies are effectively executed. Successful implementation requires careful coordination, resource allocation, and monitoring to ensure that the intended outcomes are achieved. It not only aims at accomplishing the set objectives but also contributes to the long-term success and sustainability of the policies, ensuring that they deliver the desired benefits for stakeholders and society as a whole (Evander Kaendung, Fanley Pangemanan, 2021).

RESEARCH METHOD

This research employs a qualitative approach using the literature study method, which is designed to explore and examine a specific population or sample in depth (Teta, 2022). Qualitative research, as stated by Ramadhani and Patimah (2022), involves the systematic collection, interpretation, and analysis of data to gain insights into the issues faced by institutions in addressing and solving problems. In this study, the data is gathered primarily through a review of various relevant primary and secondary sources. These include laws and regulations, applicable accounting standards, academic articles, books, and other scholarly literature that explore the intersection between accounting practices and business law compliance.

The research aims to provide a comprehensive understanding of how accounting practices influence legal compliance in business operations, with a particular focus on ensuring adherence to financial reporting standards and regulatory requirements. Additionally, the study incorporates an analysis of real-world legal cases that highlight instances where businesses have violated laws due to non-compliance with accounting standards, shedding light on the potential legal and financial consequences of such failures.

A total of 17 sources have been selected for this research, all of which are directly relevant to the subject matter at hand. These sources are primarily drawn from academic journals, industry reports, and authoritative books that discuss both the theoretical aspects of accounting regulations and practical cases of non-compliance. Through the use of these sources, the study aims to build a robust framework for understanding the role of accounting in ensuring legal compliance and the challenges businesses face in adhering to these standards.

By synthesizing insights from these various sources, this research seeks to contribute to the broader conversation on the importance of accounting in maintaining legal and regulatory compliance, offering valuable recommendations for both businesses and regulatory bodies on how to improve adherence to accounting standards and business laws.

RESULTS AND DISCUSSION

The results show that accounting has a very important role in supporting compliance with business law, especially in terms of financial transparency and disclosure of relevant information. Some that can be presented include the following:

The Role of Accounting in Financial Transparency

Financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP) provide a clear and structured picture of a company's financial condition. These statements are essential not only for internal use helping managers make informed and strategic decisions—but also for external stakeholders such as investors, creditors, regulatory bodies, and tax authorities to evaluate a company's compliance with applicable laws and regulations. According to Nopian Sinaga (2023), in this context, accounting functions as a vital instrument to ensure that companies fulfil their legal obligations, including accurate tax payments, proper financial disclosures, and reporting consistency. Reliable financial reports can also prevent misinterpretations or disputes, thereby reducing legal risks and enhancing the company's credibility in the market. In today’s highly competitive and dynamic business environment, strong financial management becomes the foundation for long-term sustainability and growth. One of the most critical components of financial management is financial accounting, as it provides a framework for recording, classifying, and reporting financial data in a way that supports transparency, accountability, and legal compliance.

Transparency and Accountability

Financial accounting provides a fundamental basis for achieving transparency and accountability in recording and reporting all of a company’s financial transactions. By maintaining accurate, detailed, and well-structured financial records, companies are able to present clear and credible information to relevant stakeholders such as shareholders, investors, regulatory authorities, and business partners. This level of transparency not only builds trust but also enhances the company’s reputation and facilitates access to wider financial resources.

Moreover, the financial information generated through accounting becomes a strategic tool for managers and executives in making sound business decisions. Through proper financial analysis, companies can identify inefficiencies, assess risks, and pinpoint areas for potential growth. Decision-making that is backed by accurate financial data tends to result in more effective, efficient, and profitable business strategies.

As stated by Bologna et al. (2006), financial accounting enables companies to regularly monitor their financial performance and overall health. With this continuous oversight, management can detect trends early, take preventive actions, and respond swiftly to changing market conditions.

Additionally, adherence to proper accounting standards ensures compliance with tax laws and government regulations. This reduces the risk of legal disputes or penalties and strengthens the company's standing in the eyes of the law, the public, and financial institutions.

Ultimately, good financial accounting practices provide a strong foundation for attracting investors and securing funding. Investors and lenders are more inclined to support businesses that demonstrate financial clarity and accountability. With accurate and trustworthy financial records, companies are better positioned to gain the capital necessary for sustaining operations, investing in innovation, and achieving long-term growth.

Challenges in Accounting Implementation

Although accounting plays a crucial role in ensuring business law compliance, its implementation in Indonesia still encounters several significant challenges. Many companies, particularly in the small and medium enterprise (SME) sector, often struggle to prepare financial statements that align with prevailing accounting standards. This difficulty stems from limited knowledge, lack of trained personnel, and the complexity of ever-changing financial regulations.

Understanding and keeping up with dynamic and intricate accounting rules and business laws becomes a major obstacle for businesses in maintaining legal compliance. Therefore, structured guidance and continuous training are essential, especially for SME owners and accounting practitioners, to improve their competence and awareness in applying accounting correctly.

In today's digital era, technology plays an increasingly dominant role in all fields including accounting. However, the integration of accounting information systems (AIS) also presents its own challenges. According to Mulyadi (2010), the growing complexity and diversity of modern business operations require AIS that are not only sophisticated but also adaptable to regulatory changes. Adjusting these systems requires time, effort, and substantial financial resources, which are often difficult for smaller firms to manage.

Furthermore, proper financial documentation is one of the initial steps in identifying and managing operational risks. Companies must regularly analyze and categorize risk sources such as internal process failures, human error, system breakdowns, external disruptions, and violations of regulations. Without structured accounting systems, these risks may go undetected, potentially leading to financial losses or legal issues.

The Importance of Regulatory Education and Socialisation

One effective approach to addressing the challenges in implementing accounting regulations is by increasing education and socialization about accounting practices and business laws. The government and relevant authorities must intensify training efforts for accounting professionals, business owners, and company managers to enhance their understanding of the importance of legal compliance in business operations. According to Harahap (2019), the primary goal of these training programs is to address the shortcomings of human resources at work. These shortcomings often stem from a lack of ability or understanding in carrying out accounting tasks, and the training aims to nurture human resources to better comprehend and apply accounting regulations effectively.

Furthermore, as pointed out by Hamzah (1985), while accounting regulations play an important role, they cannot fully prevent fraud and negligence. Risks in investment and business operations are inherent and cannot be eliminated entirely, no matter how comprehensive the accounting and auditing requirements are. Increased regulation of financial reporting may reduce the likelihood of undetected fraud and negligence, but it will never completely eradicate such risks. This reality leads to the argument that, while expanding regulations may be beneficial, the costs of regulation must also be carefully considered. In any system of control or regulation, there comes a point where the marginal benefits of further regulation are outweighed by the marginal costs, which could limit the potential for expanding regulations.

Accounting, in this sense, functions as a public good. Public goods are commodities that, once produced, can be consumed by many without diminishing the availability for others. Examples of public goods include things like radio signals and public roads. In contrast, private goods have specific property rights, where non-buyers cannot access the good. In the context of business, public goods can lead to market failure due to externalities—uncompensated costs or benefits that affect other parties. For instance, when companies or individuals use public goods without paying, they become "free riders," leading to underproduction of those goods. Since the actual demand for the public good is not fully revealed in the market, the overuse or misuse of public goods often happens at no cost, further exacerbating the problem.

As such, accounting regulations play a critical role in ensuring legal compliance in business activities. These regulations help establish a framework for transparent business practices, limit risks, and ensure the sustainability of business operations. Accounting acts as a tool to internalize costs and reduce negative externalities, ultimately contributing to a more stable and fair economic environment.

Monitoring and Enforcement

Even when regulations are in place, weak oversight often leads to violations. Strict enforcement against companies that do not comply with accounting regulations and business laws can be an important step in improving overall compliance. Take competition and monopoly oversight, for example. In the Law on Prohibition of Monopolistic Practices and Unfair Business Competition, the principles of rule of reason and per se illegality are known. Both principles are applied in business competition law to assess whether an act or agreement made by business actors is in accordance with or violates business competition law. "The per seillegal principle states that every agreement or certain business activity is said to be illegal without further proof of the consequences of the agreement or business activity. According to Nasution et.al (2023), the number of departments and employees in a company can allow embezzlement of funds. One of them is by deliberately adding the price of goods or services to procurement for personal gain. Of course, this is detrimental to the company because the customer will feel disappointed or even feel that the price of the goods or services offered is too expensive. This shows the need for recording the procurement of goods and services in a company or business activity.

Meanwhile, the rule of reason principle is carried out through the approach of competition authority institutions to make an evaluation of the effects of certain agreements or business activities to determine whether an agreement or activity is inhibiting or encouraging competition.19 " The rule of reason approach can be seen from the provisions of articles with the clauses "which may result in" and or "reasonably suspected". According to (Butar 2023) These words require the need for more in-depth research, whether an action can lead to monopolistic practices that inhibit competition. Meanwhile, the application of the per se illegal approach is usually used in articles that state the terms "prohibited", "which may result". Given the difference in approach between per se illegal and the rule of reason, most court decisions place a position between the two views.

Although most court decisions and expert opinions state that the per se illegal principle and the rule of reason are opposing standards for conducting antitrust analysis, in reality, the two principles are one in the same. For example, GMS minutes and contracts can be used as documentary evidence if they are made in an official form and/or made before a public official (notary). Documents such as contracts, payment orders (SPM), or authorisation decision letters (SKO) can be used as evidence as stated in Article 187 point b of KUHAP because they are made based on statutory regulations or by officials in the procedure for which they are responsible and which are intended to prove a matter or a situation. Audit documents such as accounting records and invoices fulfil the criteria set out in Article 187 item d of the Criminal Procedure Code if they are linked to other documents as valid evidence in accordance with Article 184 paragraph 1 of the Criminal Procedure Code. (Siswanto and Sari 2023) Sales / purchase invoices can be used as evidence if there are other witnesses who testify that the witness has actually bought. This supports the need for accounting in law so that it can affect a person's legal compliance. Nevertheless, there are still various challenges in its implementation, especially related to understanding complex regulations and limited resources in small companies. Therefore, increased training, socialisation, and more effective supervision are needed so that companies can fulfil their legal obligations to the fullest.

CONCLUSION

In conclusion, accounting plays a crucial role in ensuring compliance with business law, particularly in promoting financial transparency and accountability. By adhering to Generally Accepted Accounting Principles (GAAP), companies can produce reliable financial statements that not only assist in internal decision-making but also help external stakeholders, such as investors, creditors, and regulators, assess the company's legal compliance. As highlighted in the discussion, transparency in financial reporting is a critical factor for fostering trust and enhancing a company's reputation, which, in turn, attracts investment and ensures long-term business sustainability.However, despite its importance, the implementation of accounting regulations in Indonesia faces significant challenges, particularly for small and medium-sized enterprises (SMEs). These companies often struggle with preparing financial statements in accordance with accounting standards due to limited resources, lack of expertise, and the complexity of ever-changing regulations. To overcome these challenges, there is a need for increased education, training, and socialization regarding accounting practices and business laws.

Additionally, while stricter regulations can reduce the likelihood of fraud and negligence, they cannot entirely eliminate risks. This underscores the need for continuous regulatory adjustments and careful cost-benefit analysis when expanding regulations. Accounting also plays a vital role as a public good, as it helps internalize costs and reduce negative externalities, thus contributing to a stable and fair economic environment. Effective monitoring and enforcement of regulations are essential in ensuring compliance and preventing violations. By improving oversight, companies will be more likely to adhere to legal requirements, thus minimizing legal risks and fostering an environment of fairness and accountability. Nevertheless, achieving full compliance requires continuous effort in terms of training, regulatory adaptation, and strengthened supervision. Companies, particularly SMEs, need to be supported through consistent guidance and resources to meet their legal obligations effectively and contribute to a more transparent and legally compliant business environment.

Recommendations

Based on the findings, several recommendations can be made to improve the implementation of accounting practices and ensure greater compliance with business laws. First, it is essential to provide more comprehensive training programs for small and medium-sized enterprises (SMEs) to enhance their understanding of accounting principles, financial reporting standards, and the importance of legal compliance. These programs should be accessible and affordable, with collaboration between government bodies, professional accounting organizations, and educational institutions. Additionally, accounting regulations should be simplified for SMEs, creating tiered reporting requirements based on company size and revenue to make compliance more manageable. Promoting the use of Accounting Information Systems (AIS) is another crucial recommendation, as these systems can simplify financial reporting and ensure compliance with evolving regulations. To support this, the government could offer incentives or subsidies to help SMEs adopt AIS. Furthermore, regulatory authorities should strengthen enforcement and monitoring mechanisms to ensure that companies comply with financial reporting standards, while also providing support to help them meet the requirements before penalties are applied. Collaboration between the private and public sectors is also vital, as it fosters an environment where businesses can thrive while adhering to accounting regulations. Finally, accounting standards should be continuously reviewed and updated, with input from various stakeholders, to ensure they remain relevant and practical for businesses. By implementing these suggestions, Indonesia can create a more supportive environment for businesses to comply with accounting regulations, contributing to a more transparent and accountable economic system.

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