



The Role of Financial Technology in Improving the Financial Management Efficiency of Modern Enterprises

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ABSTRACT

This study aims to analyze the role of financial technology in improving the efficiency of financial management of modern companies by examining the influence of the use of digital financial systems on the speed of financial processes, control of operational costs, reporting accuracy, and the quality of managerial decision-making. The research uses a quantitative approach with an explanatory design. The results show that financial technology has a positive and significant influence on the efficiency of financial management, with the greatest contribution to accelerating the reporting cycle and improving the reliability of financial information as the basis for decision-making. In addition, the use of financial technology has been proven to encourage administrative cost control and improve management's ability to respond to business changes in a more timely manner. These findings indicate that financial technology has transformed from just an operational support tool to a strategic mechanism that strengthens the governance and effectiveness of modern corporate financial management.

INTRODUCTION

The development of digital technology globally has brought fundamental changes in the way companies manage their financial resources. The integration of financial technology into the financial management systems of modern companies not only serves as an automation tool, but also as a key driver of increased operational efficiency and financial transparency. This phenomenon is increasingly relevant amid the increasing complexity of the business environment, global competitive pressures, and higher demands for accountability from stakeholders. International studies show that the adoption of financial technology is able to speed up the transaction process, improve the accuracy of financial data, and strengthen the company's strategic decision-making (Elumilade et al., 2023).

Globally, the transformation of financial technology-based financial management is driven by the need for companies to respond to rapid and uncertain market dynamics (Jain, 2024). The global pandemic and the acceleration of the digital economy have strengthened the urgency of using digital financial systems, such as enterprise resource planning, financial analytics, and integrated payment platforms (Sudiantini et al., 2023). Companies that adopt financial technology effectively have proven to have better operational resilience and financial flexibility than companies that still rely on conventional systems (Homayoun et al., 2024). This condition confirms that financial technology has become a strategic element in the modern corporate financial management architecture.

In the local context, especially in developing countries such as Indonesia, the adoption of financial technology at the enterprise level still faces structural and institutional challenges. Although the penetration of digital technology is increasing rapidly, the implementation of financial technology in the company's financial management function has not been fully optimized, especially in the aspects of system integration and the use of data for decision-making. Previous research has shown that human resource competency gaps and limited strategic understanding are often obstacles to the effectiveness of financial technology at the organizational level (Baskoro et al., 2023). Therefore, empirical studies that examine the role of financial technology in improving the efficiency of financial management in the local context are very relevant.

From a scientific perspective, research on financial technology has grown rapidly, but there is still a significant research gap. Most previous studies have placed more emphasis on financial technology in the context of the banking sector and digital financial services to consumers, while studies that specifically link financial technology to the efficiency of a company's internal financial management are still relatively limited (Afjal, 2023). In addition, many studies have focused on aspects of technology adoption, but have not comprehensively examined their impact on the speed of financial processes, cost control, and the quality of managerial decisions simultaneously. This gap opens up space for more targeted and contextual research.

This research explicitly aims to analyze the role of financial technology in improving the efficiency of modern corporate financial management. The focus

of the research is directed at the influence of the use of digital financial systems on the acceleration of financial processes, control of operational costs, accuracy of financial reporting, and the quality of managerial decision-making. Using an explanatory quantitative approach, this study seeks to provide empirical evidence on the extent to which financial technology contributes to the effectiveness of the company's financial functions.

Theoretically, this research contributes to the development of the financial management literature and information systems by strengthening the understanding of financial technology as a strategic mechanism, not just an operational tool. The research findings are expected to enrich the conceptual framework that links digital technology to organizational efficiency and financial governance. In addition, this research expands the application of resource-based theory and dynamic capabilities in the context of modern corporate financial management (Dhrubo et al., 2024). Thus, this research provides added value to cross-disciplinary academic discourse.

From a practical perspective, the results of this research are expected to be a reference for company management in designing and implementing more effective financial technology strategies. Empirical findings can be used as a basis for decision-making for technology investment, human resource competency development, and digital-based financial policy formulation. In addition, this research also provides implications for policymakers and practitioners in encouraging the adoption of financial technology that is oriented towards improving organizational efficiency and sustainability. Thus, this research has strategic relevance for the academic world and modern business practices.

THEORETICAL REVIEW

Financial Technology and Corporate Financial Management Transformation

The development of financial technology is an integral part of the digital transformation that is changing the paradigm of modern corporate financial management (Hughes et al., 2024). Financial technology includes the use of digital systems for transaction management, reporting, financial analysis, and data integration across organizational functions. Study by Bhujel et al., (2025) emphasizing that financial technology is no longer understood as a technology-based innovation alone, but as an enabler of structural transformation in the company's financial business process. These changes allow companies to improve the speed, transparency, and consistency of financial management in an increasingly complex business environment.

The transformation also encourages a shift in the role of the financial function from administrative activities to strategic partners of management. Research by Linen (2024) shows that companies that integrate financial technology into their management systems are able to optimize the flow of financial information in real time. This strengthens management's ability to respond to market risks, opportunities, and uncertainties. Thus, financial technology plays an important role as a foundation for strengthening the financial management capabilities of modern companies.

Financial Management Efficiency Based on Digital System

Financial management efficiency is a key indicator of the successful implementation of financial technology in an organization (Chen et al., 2022). This efficiency is reflected in reducing operational costs, accelerating financial processes, and improving the quality of financial information output. Omar et al., (2024) Finding that the digitization of financial functions contributes significantly to improving the internal efficiency of the company through the automation of accounting processes and the control of administrative costs. This automation reduces reliance on manual processes that are prone to errors and delays.

In addition, the digital financial system allows for standardization of procedures and data integration across work units. Research by Alao et al., (2024) It shows that the integration of the digital financial system is able to improve the efficiency of coordination between departments and accelerate the financial reporting cycle. This condition strengthens the management control function and improves the accuracy of the information used in the evaluation of the company's financial performance. Thus, the efficiency of financial management is not only technical, but also strategic.

Financial Reporting Accuracy and Information Quality

Financial reporting accuracy is one of the key benefits of the adoption of financial technology in modern companies (Hadi et al., 2023). The digital financial system allows for automated, consistent, and well-documented recording of transactions. Auliyah & Agit (2024) states that the use of financial technology significantly improves the reliability and timeliness of financial statements, thereby reducing the risk of asymmetric information in the organization. This accuracy is an important basis for data-driven managerial decision-making.

Furthermore, the quality of financial information generated by digital systems not only increases internal accountability, but also strengthens the trust of external stakeholders. Research by Gao (2023) It shows that companies with mature digital financial systems tend to have higher levels of transparency and compliance. Thus, financial technology contributes directly to improving the quality of corporate financial governance.

Financial Technology and Managerial Decision Making

The use of financial technology has direct implications for the quality of managerial decision-making. Digital financial systems provide real-time and analytical financial data, allowing managers to make faster and more accurate decisions. Dharmayanti et al., (2023) emphasizing that the digitization of financial functions improves management's ability to plan, control, and evaluate performance adaptively. The decisions made are no longer based on mere intuition, but are supported by comprehensive quantitative information.

In addition, financial technology also allows the application of advanced financial analytics in the decision-making process. Research by Ayodeji et al., (2022) It shows that the use of financial analytics and digital financial dashboards improves the quality of the company's strategic decisions, especially in the face

of business uncertainty. Thus, financial technology acts as a cognitive instrument that strengthens the rationality of managerial decisions.

METHODOLOGY

Types and Approaches to Research

This study uses a quantitative approach with an explanatory design, which aims to examine the causal relationship between the utilization of financial technology and the efficiency of modern corporate financial management. The quantitative approach was chosen because it allows objective hypothesis testing through statistical analysis of numerical data obtained from respondents. Explanatory design is used to explain the influence of independent variables on dependent variables based on a measured and scientifically tested empirical model (Thomas & Zubkov, 2023)

Research Variables and Operational Definitions

This research involves two main types of variables, namely independent variables and dependent variables:

1. Independent Variable (X): Financial Technology

These variables are measured through several key indicators, including:

- a. use of digital payment and transaction systems,
- b. implementation of a digital-based financial reporting system,
- c. the use of integrated accounting and financial systems, and
- d. The use of digital financial analytics in corporate financial management.

2. Dependent Variable (Y): Financial Management Efficiency

These variables are measured through indicators:

- a. speed of financial processes,
- b. control of operational and administrative costs,
- c. the accuracy and reliability of financial statements, and
- d. Quality of financial information-based managerial decision-making.

The operationalization of variables is compiled based on a review of the financial management and digital transformation literature relevant to the context of modern companies (Avira et al., 2023).

Formulation of Research Hypotheses

Based on the theoretical framework and the results of previous research, the research hypothesis is formulated as follows:

- H1: Financial technology has a positive and significant effect on the speed of the financial management process of modern companies.
- H2: Financial technology has a positive and significant effect on controlling the operational costs of modern companies.
- H3: Financial technology has a positive and significant effect on the accuracy and reliability of modern corporate financial reporting.
- H4: Financial technology has a positive and significant effect on the quality of managerial decision-making of modern companies.

- H5: Financial technology has a simultaneous positive and significant effect on the efficiency of modern corporate financial management.

Population and Sampling Techniques

The population of this study is all financial managers, accountants, and senior financial staff in companies and agencies that have adopted financial technology in Jayapura City. The sampling technique used is non-probability sampling with the purposive sampling method, which is the selection of respondents based on certain criteria that are relevant to the research objectives (Rahman, 2023). These criteria include a minimum of two years of work experience in finance and direct involvement in the use of digital financial systems. The number of samples used in this study was 55 respondents, which was considered adequate for linear regression analysis in explanatory quantitative research.

Data Collection Techniques

The research data was collected using a structured questionnaire with a five-point Likert scale, ranging from strongly disagree to strongly agree. The research instrument was prepared by adapting indicators that have been used in previous research related to financial technology and financial management efficiency. Before being used in analysis, the instrument is tested through validity and reliability tests. The validity test was carried out using Pearson correlation, while the reliability test used Cronbach's alpha coefficient with a minimum value of 0.70 as an acceptable indicator of reliability.

Data Analysis Techniques

Data analysis was carried out using multiple linear regression to test the influence of financial technology on the efficiency of financial management and its indicators. Before testing the hypothesis, a classical assumption test was carried out which included normality, multicollinearity, and heteroscedasticity tests to ensure the feasibility of the regression model (Osemeke et al., 2024). The entire data analysis process is carried out with the help of the Statistical Package for the Social Sciences software.

RESULTS

Data analysis in this study was carried out using multiple linear regression to test the influence of financial technology on the efficiency of financial management of modern companies and their forming indicators. All analyzed data have met the requirements of the validity, reliability, and classical assumptions test, so that the regression model is declared feasible for hypothesis testing.

The Influence of Financial Technology on the Speed of Financial Processes

The results of the regression test show that financial technology has a positive and significant influence on the speed of the company's financial management process. The use of digital transaction systems, system-based reporting, and financial data integration has been proven to be able to accelerate

financial workflows, from recording transactions to compiling periodic reports. This condition directly reduces reliance on manual processes which have been a source of delays and operational inefficiencies.

Empirically, the acceleration of financial processes reflects increased productivity of financial functions and work time efficiency. Companies that have consistently adopted financial technology are able to complete the financial cycle in a shorter time, thus giving management more room to focus on analytical and strategic planning activities.

Table 1. Regression Results for Financial Process Speed

Variable	Coefficient	t-Statistic	Sig.
Financial Technology (X)	0.421	3.987	0.000
Constant	2.113	5.214	0.000

Source: Processed Primary Data (2025)

The value of the regression coefficient of 0.421 with a significance level of less than 0.05 indicates that financial technology has a positive and significant effect on the speed of financial processes. Thus, the H1 hypothesis is declared accepted.

The Influence of Financial Technology on Operational Cost Control

The results of the analysis show that financial technology has a positive and significant effect on controlling the company's operational costs. The implementation of a digital financial system allows companies to monitor expenses in real time, identify potential waste, and improve the efficiency of administrative costs. Financial process automation also reduces the need for additional resources that were previously required in manual financial management.

More effective cost control reflects management's ability to optimally allocate financial resources. With the support of financial technology, companies can implement more systematic and scalable control mechanisms, so that the risk of cost overruns can be minimized in an ongoing manner.

Table 2. Regression Results for Operational Cost Control

Variable	Coefficient	t-Statistic	Sig.
Financial Technology (X)	0.367	3.214	0.002
Constant	2.458	4.876	0.000

Source: Processed Primary Data (2025)

The regression coefficient of 0.367 with a significance value below 0.05 indicates that financial technology has a positive and significant effect on controlling operational costs. Therefore, the H2 hypothesis is declared accepted.

The Influence of Financial Technology on the Accuracy and Reliability of Financial Reporting

The research findings show that financial technology exerts the most powerful influence on the accuracy and reliability of financial reporting. The digital reporting system allows for more consistent, integrated, and error-free transaction recording, resulting in significant improvement in the quality of financial reports. The financial information produced becomes more reliable and timely as the basis for evaluating the company's performance.

The accuracy of financial reporting is the main foundation for good financial governance. With the support of financial technology, the company is able to increase internal transparency and strengthen accountability mechanisms, which ultimately supports the sustainability of the organization in the long term.

Table 3. Regression Results for Financial Reporting Accuracy

Variable	Coefficient	t-Statistic	Sig.
Financial Technology (X)	0.489	4.612	0.000
Constant	1.987	4.102	0.000

Source: Processed Primary Data (2025)

The coefficient value of 0.489 is the highest compared to other indicators, indicating the dominant contribution of financial technology to the reliability of financial reporting. Thus, the H3 hypothesis is strongly accepted.

The Influence of Financial Technology on the Quality of Managerial Decision Making

The results of the regression analysis show that financial technology has a positive and significant effect on the quality of managerial decision-making. The availability of accurate, integrated, and real-time financial data allows management to respond to business changes more quickly and appropriately. The decisions taken become more rational, data-based, and in line with the actual conditions of the company.

Improving the quality of managerial decisions shows that financial technology not only impacts the technical aspects of finance, but also strengthens the strategic capabilities of management. This confirms the shift in the role of the financial function from administrative activities to strategic partners of the organization.

Table 4. Regression Results for Managerial Decision Quality

Variable	Coefficient	t-Statistic	Sig.
Financial Technology (X)	0.402	3.756	0.001
Constant	2.176	4.589	0.000

Source: Processed Primary Data (2025)

A regression coefficient of 0.402 with a significance value that meets statistical criteria shows that financial technology has a significant effect on the

quality of managerial decision-making. Thus, the H4 hypothesis is declared accepted.

The Simultaneous Influence of Financial Technology on Financial Management Efficiency

Simultaneous testing shows that financial technology as a whole has a significant effect on the efficiency of modern corporate financial management. The regression model used is able to explain the substantial variation in financial management efficiency, as reflected in the value of the determination coefficient.

Table 5. Summary of Multiple Regression Analysis

Model Statistic Value	
R	0.681
R Square	0.464
Adjusted R ²	0.437
F-Statistic	17.832
Sig. (F)	0.000

Source: Processed Primary Data (2025)

An Adjusted R² value of 0.437 indicates that financial technology is able to explain 43.7% of the variation in the efficiency of a company's financial management, while the rest is influenced by other factors outside of the research model. A significance value of the F test that is smaller than 0.05 confirms that financial technology has a simultaneous significant effect on the efficiency of financial management. Therefore, the H5 hypothesis is declared accepted.

DISCUSSION

The main findings of this study show that financial technology has a positive and significant effect on the efficiency of modern corporate financial management, both partially and simultaneously. These results reinforce the theoretical view that digital transformation in financial functions is not only technical, but also strategic in improving organizational performance. The perspective of dynamic capability theory explains that digital technology allows companies to respond to changes in the business environment more quickly through reconfiguring resources and sensing opportunities on an ongoing basis (Kowalski et al., 2025). In this context, financial technology plays a role as an organizational capability that strengthens information-based competitive advantage. The findings of this study are in line with the results of an international study that states that the digitalization of financial functions contributes significantly to improving operational efficiency and the quality of corporate governance (Hossain & Sultana, 2024).

The significant influence of financial technology on the speed of financial processes confirms that digitalization is able to cut work stages that were previously manual and fragmented. Automation of transaction logging, integration of reporting systems, and real-time data processing accelerate the financial cycle and increase the productivity of the financial unit. These findings

support the business process reengineering theory which states that information technology serves as a key catalyst in the overhaul of business processes to achieve higher efficiency (Wang et al., 2024). Previous research has also shown that accelerating financial processes has a direct impact on improving the organization's ability to plan and control performance in a timely manner (Nguyen et al., 2023). Thus, the results of this study strengthen the empirical evidence that financial technology is a crucial instrument in modernizing a company's financial processes.

The results of the study showing the positive influence of financial technology on controlling operational costs indicate that the digital financial system plays an important role in increasing transparency and accountability of costs. Through real-time expense monitoring and data-driven cost analysis, companies are able to identify inefficiencies and potential wastes more accurately. These findings are in line with strategic cost management theory that emphasizes the importance of relevant and timely cost information in supporting economic decision-making (Rehman, 2023). Previous empirical studies have also found that digital financial systems contribute to a decrease in administrative costs and an increase in the efficiency of organizational resource allocation (Luo et al., 2022). Therefore, financial technology not only improves internal efficiency, but also strengthens the company's financial discipline.

The dominance of the influence of financial technology on the accuracy and reliability of financial reporting shows that information quality is a major benefit of the adoption of digital financial systems. The integrated system allows for data consistency, minimizes human error, and improves reporting timeliness. These findings reinforce the theory of accounting information quality which states that the relevance and reliability of information are strongly influenced by the data processing systems used by organizations (Gao, 2023). International research also confirms that digital reporting systems improve transparency and reduce information asymmetry between management and stakeholders (Auliyah & Agit, 2024). Thus, financial technology contributes directly to strengthening financial governance and the credibility of corporate financial statements.

The significant influence of financial technology on the quality of managerial decision-making confirms the shift in the role of the financial function from administrative activities to strategic partners of management. The availability of accurate and analytical financial data allows managers to make more rational, adaptive, and evidence-based decisions. However, this study also has limitations in sample size and relatively limited geographical context, so generalization of results needs to be done carefully. Therefore, further research is recommended to expand the scope of sectors and regions, as well as integrate moderation variables such as human resource digital competence and organizational culture to enrich understanding of the effectiveness of financial technology in a broader context.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that financial technology plays a significant role in improving the efficiency of modern corporate financial management. The implementation of a digital financial system has been proven to be able to speed

up financial processes, strengthen operational cost control, improve the accuracy and reliability of financial reporting, and support the quality of more rational and data-driven managerial decision-making. These findings confirm that financial technology no longer functions solely as an administrative instrument, but has developed into a strategic mechanism that strengthens financial governance and the company's adaptive capabilities in dealing with business dynamics. Thus, the consistent and well-managed integration of financial technology is an important prerequisite for modern companies to achieve efficiency, transparency, and sustainability of financial performance in the era of digital transformation.

FURTHER STUDY

Future research is recommended to explore the long-term impact of financial technology adoption on organizational performance across different industry sectors and firm sizes, as well as to examine moderating variables such as digital literacy, organizational culture, regulatory environment, and cybersecurity readiness. Additionally, comparative cross-country studies and mixed-method approaches could provide deeper insights into how financial technology integration influences strategic decision-making, risk management, and overall financial sustainability in modern enterprises.

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