ACCOUNTING SYSTEM RELIABILITY AS THE BASIS FOR PREPARATION OF INTEGRITY AND PROFESSIONAL FINANCIAL REPORTS

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Abstract
Accounting is a business language, in which there are three basic activities in accounting, namely identifying, recording and communicating the economic events of an organization to stakeholders. Financial reports are a source of information used to evaluate company performance. Presentation of complete financial statements will protect the rights of stakeholders because they can know and understand the actual condition of the company, so they will not find financial reports that are manipulated and misleading. Integrity of financial reports refers to the fact that financial reports fairly present and display fair information in accordance with the actual situation
Keywords: Integrity, System reliability, Accounting literacy, Record keeping, System

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