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Implementation of Accounting Information Systems on the Business Process of MSMEsTraditional Food in Bogor Regency

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Abstract

The use of digitalization that has not been optimal will create challenges in time speed, procedural errors, it is feared that it will reduce business processes due to decreased customer satisfaction. Business processes require technological assistance for traditional food MSME players in Bogor Regency to improve operational efficiency. More in depth research is needed on the factors that make business processes effective in MSMEs. The purpose of this study was to analyze the results of the implementation of accounting information systems on business processes based on previously implemented systems in traditional food MSMEs in supporting business sustainability in the digital era. The research method uses a qualitative descriptive method approach using interviews with research subjects, namely the management of traditional food as informants. Data sources use primary data, and data collection techniques by interview. The results showed that the implementation of accounting information systems greatly helped the business processes of traditional food MSMEs. accounting information systems contribute to business processes including customer satisfaction levels, operational efficiency, process cycle time, error rates. Suggestions for business management to adopt technology with accounting information systems to improve business processes. Future research can explore other technologies that make it easier for MSME management to develop their business.

Keywords: implementation, accounting information system, traditional food, business process, bogor regency.

1. Introduction

Business processes in the modern era are heavily dominated by technology, and have become the main foundation for the continuity and innovation of companies (Corradini et al., 2023). Digital transformation has fundamentally changed the way companies run their operations, with technology playing a key role in improving the efficiency, speed, and quality of business processes. As a leading element in achieving business goals, the use of technology in business processes opens the door to increased productivity and adaptation to dynamic market changes (Bachmann & Jodlbauer, 2023). This article will review the central role of technology in optimizing business processes, identify current trends, and discuss how technology integration can increase competitiveness and provide added value to companies (Ramos Gutiérrez et al., 2023). Business

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processes in Micro, Small and Medium Enterprises (MSMEs), although able to survive during the economic crisis, are not yet fully able to compete to dominate the global market.

Micro, small, and medium enterprises (MSMEs) in the culinary sector show a higher level of digital technology adoption compared to other sectors. Around 71% of the 3,700 local MSMEs in the food and beverage sector use digital technology to find suppliers, while 69% apply it as a tool to reach customers. However, only 26% of MSMEs in the culinary sector implement digitalization in their business operations, and only 23% utilize innovative market analysis tools. In other sectors, the use of digital technology ranges from 50% to 70%, focusing more on the supply aspect, while market analysis is only adopted by around 20% to 30% of MSMEs. (Ahdiat, 2022).

Based on the background description, the formulation of the research problem is directed to answer the question of how is the description of the computerized system of understanding, service automation, and request handling in business process efficiency? The purpose of the research is to analyze the results of the implementation of the computerized system of understanding, service automation, and request handling in business process efficiency. The research problem approach based on the data above, the use of digital technology is not evenly distributed in the business cycle. The large use of technology in supply matters but little technology is used in business processes. This is an imbalance in the business cycle, so that time and procedural errors will likely occur. Based on this, the use of computerized system technology is considered to be able to help increase the effectiveness of business processes in traditional food MSMEs. Therefore, it is important to study the use of technology in business processes. The use of computerized system technology in business processes will be analyzed to provide important input for the development of digitalization and sustainability of MSMEs. Computerized systems as a means of collecting, recording, storing, and processing data with the aim of producing information for those responsible for decision making. The components involved include individuals, operational procedures, data, software, information technology infrastructure, internal controls, and security measures (Romney et al., 2021). Indicators are determined by consumer understanding, service automation and request handling (Řepová et al., 2024). The business process is a series of organized and structured activity steps carried out by an organization to achieve certain goals or results (Beerepoot et al., 2023). Business process indicators include customer satisfaction levels, operational efficiency, process cycle time, error rates (Beerepoot et al., 2023). State of the art based on current research investigating the positive impact of technology on business process efficiency. For example, research by (Janson, 2023) found that automation with technology can reduce the time to complete routine administrative tasks, allowing staff to focus on tasks that require expertise. Research by (Li et al., 2023) highlighted the role of technology in improving customer satisfaction levels by providing fast and accurate responses to inquiries. Meanwhile, (Hmoud et al., 2023) explored the

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integration of technology with financial management systems and found that this can optimize financial reporting and data analysis processes. In terms of employee training, research by (Delias et al., 2023) shows that technology can be an effective tool for delivering basic training information, reducing the time required for initial training. Previous research is different from the current research, that previous research discussed a lot about the use of technology to facilitate training administration, customer satisfaction and financial management. The current research focuses more on the use of computerized systems in business processes in MSMEs Traditional Food in Bogor Regency. The novelty of this research provides findings of a business process model based on the use of computerized systems that can be used as a reference for use by traditional food entrepreneurs in Bogor Regency.

2. Literature Review

Accounting Information System. Accounting information systems function to collect, record, store, and process data with the aim of producing information that can be used by decision makers. The components involved in this process involve individuals, operational procedures, instructions, data, software, information technology infrastructure, internal controls, and security measures (Romney et al., 2021). Accounting information systems are designed with the aim of meeting the information needs of internal and external parties. The design of this information system must be optimal to ensure the fulfillment of its functions. To achieve efficiency, accounting information systems must have objectives that provide guidance to management in carrying out their duties, so that they are able to produce useful information, especially in supporting the planning and control process. The role of accounting information systems in the value chain according to SIA is to provide relevant and timely information to organizational stakeholders. In addition, it can add value to the organization because it increases the efficiency and effectiveness of business processes (Zamzami et al., 2021).

Business Process. A business process is a series of steps or activities carried out sequentially with the aim of achieving a certain result (López-Pintado et al., 2024). This process involves the transformation of inputs into outputs, combining various resources such as people, technology, and information (Hmoud et al., 2023). The definition of a business process can vary depending on the context, but generally includes organized steps aimed at achieving a desired result. In the context of business process improvement (BPI), the main focus is on identifying, analyzing, and redesigning existing business processes to achieve better results. These improvements can include increasing efficiency, reducing costs, improving the quality of products or services, or better meeting customer needs. The definition and improvement of business processes are central to organizations that want to continue to grow, adapt to change, and achieve their business goals.

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Through a deep understanding of business processes, organizations can identify opportunities for innovation and increase their competitiveness in the marketplace.

3. Research Method

The applied research approach involves the use of qualitative descriptive methods, namely a data collection approach that shows the assessment process to produce information in the form of descriptions in the form of words, both written and oral, obtained from participants and behavioral observations (Sugiyono, 2020). In this context, researchers interpret and explain the information obtained from the interview process, observation, and documentation. This aims to obtain detailed and clear answers related to the problems being studied. Determination of qualitative research methods is carried out by considering the characteristics of the research subjects and to obtain a deep understanding (Sekaran & Bougie, 2013). The subject of the study was the management of MSMEs traditional food in Bogor Regency that had used an accounting information system. The selection was based on the fact that the management had used an accounting information system. The informants were assigned to the management, namely the business owner, inventory department, production department, sales department, and finance department. Information comes from the use of primary data, where the data is obtained directly from the source. An example is the result of an interview meeting conducted by the researcher. (Umar, 2010). In this case, the primary data source is the management of MSMEs traditional food in Bogor Regency.

4. Finding and Discussion

Based on data collection through interviews, the following answers were collected from informants as management of traditional food business actors who have used accounting information systems. Based on the results of interviews with the management of MSMEs traditional food starting from the business owners of the production department, sales department, and finance department, the positive impact of implementing information systems on business processes is clearly visible (Opan Arifudin, 2020). In terms of consumer understanding, the implementation of information systems provides a deeper view of consumer preferences, purchasing patterns, and customer feedback. Business owners can use this information to make smarter business decisions, identify market opportunities, and adjust marketing strategies according to customer needs. Types of Consumer Information, the data that is successfully collected, such as taste preferences and purchase frequency, allows business owners to analyze consumer trends. This not only helps in adjusting the menu, but also in developing more targeted promotions, increasing the appeal of the product to customers (Jurnal et al., 2022). Service automation, especially through online ordering and delivery tracking, provides significant benefits in operational efficiency. More automated processes lead to faster process cycle times and cost savings, providing a better experience for

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customers (Budi Harto et al., 2023). Increased customer satisfaction, business owners reported increased customer satisfaction after implementing information systems. Smoother, more responsive service and improved product quality have created stronger customer loyalty, helping to improve brand image and strengthen customer relationships. Handling customer requests, information systems help in handling customer requests more effectively, reducing the process cycle time from order to delivery (Agustinus Dwi Kristianto, 2019). This increases the speed of service, avoids delays, and provides additional satisfaction to customers. Error management, despite initial challenges, the business owner has managed to overcome the level of errors or inaccuracies in the business process. Implementation of stricter quality control measures and additional training for employees helped minimize errors and improve accuracy (Pelita Bangsa, 2023). Stock and inventory management, information systems have improved the efficiency of stock and inventory management. This not only optimizes daily operations but also allows for faster response to customer demand, ensuring adequate product availability (Pradesan, 2022). Challenges during implementation, despite challenges related to complex integration and employee adaptation to change, the business owner managed to overcome this by engaging the team in intensive training and a phased approach. This shows a readiness to overcome obstacles in adopting new technology. Measuring return on investment, business owners clearly noted significant revenue growth and cost savings in a relatively short time after implementing information systems (Edwards, 2024). Clear measurement of return on investment reflects the success of the implementation of the technology in the context of customer satisfaction and operational efficiency (Landora, 2017). Future of system development, looking ahead, business owners expressed their intention to continue developing information systems. Plans to leverage artificial intelligence and the latest technologies demonstrate a commitment to continuously improve operational effectiveness and provide a superior customer experience.

Overall, the implementation of information systems not only provides solutions to improve operational efficiency, but also creates a foundation for sustainable business growth through a deep understanding of customer needs. The success of information system implementation in improving consumer understanding, operational efficiency, and customer satisfaction. In addition, awareness of challenges during implementation and efforts show maturity in business management. Future planning of system development confirms the commitment to continuously adapt to market and technology changes, creating a solid foundation for sustainable business growth.

5. Conclusion

The implementation of information systems that have been implemented in MSMEs traditional food in Bogor Regency has gradually progressed in business processes. The level of customer satisfaction, operational efficiency, process cycle time, error rates can be minimized due to the

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help of information system technology. Understanding consumers, making business decisions, service automation, becomes faster so that customer satisfaction increases. The minimal inaccuracy in business processes can be overcome especially in stock and inventory management, so that revenue growth can be monitored. Suggestions for MSMEs management should adapt quickly to adopt technology with accounting information systems to improve business processes. Further research can explore other technologies that make it easier for MSMEs management to develop their business.

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