



Implementation of Accounting Information Systems to Improve Cafe Financial Management Regency

Pika Sulpiana ^(1*) Harlina Liong ⁽²⁾ Makkira ⁽³⁾

⁽¹⁾ STIE Amkop Makassar, Makassar City, South Sulawesi, Indonesia

^(2,3) STIE Amkop Makassar, Makassar City, South Sulawesi, Indonesia

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*Corresponding author.

E-mail addresses: fikasulpiana@gmail.com

	Abstract
Keywords: <i>Accounting Information System (SIA); financial management; efficiency; financial statements.</i>	This study examines the implementation of a cloud-based and integrated Accounting Information System (AIS) at Cafe Regency to enhance financial management. The purpose is to evaluate the system's effectiveness in reducing operational costs, increasing data accuracy, and accelerating the preparation of financial reports while facilitating efficient transaction management. Employing a qualitative research design, the study gathered data through in-depth interviews with key informants including the cafe owner and treasurer, direct observations, and analysis of pertinent documents within the Malili region of Luwu Timur. Findings indicate that the AIS system streamlines cash flow management, minimizes human error in record-keeping, and supports real-time monitoring of financial performance, thereby enhancing overall decision-making capabilities. The implications of these findings highlight the potential for such systems to inform policy improvements and best practices in financial management, recommending further research to explore its broader application in the small and medium enterprise sector.
Conflict of Interest Statement: The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.	
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Introduction

The primary concern addressed in this study is the inefficiency of traditional financial management at Cafe Regency, which has led to errors in transaction recording and delays in report generation. Despite their efforts to manage finances, the reliance on manual processes and outdated systems has created both practical and theoretical challenges in maintaining accurate and timely financial information. The study aims to implement a cloud-based and integrated Accounting Information System (AIS) to streamline financial operations, thereby enhancing data accuracy, reducing operational costs, and ultimately improving business decision-making.

Recent studies have highlighted the growing importance of technology in financial management for small and medium enterprises. For example, research by Khasanah and Yuliati (2024) has demonstrated that the integration of advanced information systems can significantly enhance financial reporting and operational efficiency. Studies by Fajar (2017) and Amarina et al. (2024) further corroborate these findings, emphasizing that modern AIS implementations mitigate the risks associated

with manual bookkeeping and provide real-time insights into financial performance. However, while these studies provide a robust foundation, many have been limited by their narrow geographic focus or by concentrating solely on the technical aspects of AIS without fully addressing the strategic implications for business planning.

In contrast, the current research extends previous work by not only evaluating the technical benefits of a cloud-based AIS but also by exploring its broader impact on organizational practices at Cafe Regency. The study examines how enhanced data accuracy and reporting efficiency can influence decision-making and business growth, thereby filling the gap between existing technical assessments and strategic financial management practices. By integrating insights from both empirical evidence and theoretical frameworks, the authors aim to contribute to the state-of-the-art in the field of accounting information systems and provide practical recommendations for effective financial management.

Literature Review

This section reviews the core concepts that underpin this research by integrating four main variables: Accounting Information System (SIA), financial management, efficiency, and financial statements. First, SIA is defined as an integrated system that combines information technology with traditional accounting processes to automate data collection, processing, and reporting. Fajar (2017) explains that the deployment of SIA not only streamlines the routine accounting tasks but also enhances data accuracy and supports real-time decision-making. This underscores its importance as the backbone for achieving more efficient financial management.

Second, financial management involves the strategic planning, organizing, directing, and controlling of financial activities within an organization to achieve its objectives. As discussed by Anwar (2019), effective financial management ensures the optimal utilization of resources, cost control, and timely financial reporting, all of which are crucial for the sustainability of any business enterprise.

Third, efficiency in the context of this research refers to the operational performance improvements that can be realized through the implementation of an automated SIA. Research by Amarina et al. (2024) and Lestari et al. (2023) highlights that cloud-based systems contribute to enhanced efficiency by reducing manual errors, cutting down on operational costs, and speeding up the processes involved in financial data management.

Finally, financial statements represent the outcome of the entire accounting cycle, providing stakeholders with a comprehensive snapshot of an organization's financial health. The accurate and timely preparation of financial statements, as facilitated by an effective SIA, is pivotal for transparent reporting and strategic decision-making. Empirical studies confirm that improved efficiency in generating financial statements directly contributes to better financial management practices and reinforces stakeholder trust.

Collectively, these studies illustrate that the integration of SIA leads to improved efficiency in financial management and supports the reliable production of financial statements. This literature review sets the foundation for the current research, which aims to explore these variables in the context of Cafe Regency, addressing existing gaps and proposing practical strategies for optimizing financial operations.

Research Design and Methodology

This study adopts a qualitative research design, which is deemed suitable for addressing the complex questions about the implementation and impact of a cloud-based and integrated Accounting Information System (AIS) at Cafe Regency. The qualitative approach facilitates an in-depth exploration of how the AIS influences financial management, efficiency, and the preparation of financial statements while allowing for the identification of nuanced challenges and opportunities within an operational context.

The subject of this research is Cafe Regency, a small and medium enterprise operating in the food and beverage industry. The sample population primarily includes key stakeholders involved in financial management at the establishment, such as the owner and the treasurer. This targeted selection of participants ensures that the insights gathered are directly relevant to the research objectives and can be replicated in similar contexts.

Data were collected using a combination of in-depth interviews, direct observations, and documentary analysis. The interviews were conducted with the stakeholders to capture their perceptions and experiences regarding the use of the AIS, while direct observations offered a real-time glimpse into the operational processes. Documentary analysis involved reviewing existing financial reports, operational records, and other relevant documentation at Cafe Regency. These techniques enabled the collection of both primary and secondary data, ensuring that all aspects of financial management and system efficiency were thoroughly examined.

For data analysis, a descriptive qualitative approach was used to systematically code and categorize the data into themes corresponding to the four main variables: AIS, financial management, efficiency, and financial statements. The analysis followed a clear procedure that involved identifying patterns, drawing comparisons between the observed practices and the theoretical framework, and interpreting the findings in a way that can be replicated by other researchers under similar conditions. Overall, the methodological framework is designed to be transparent, replicable, and sufficient to capture the intricate dynamics of AIS implementation in a real-world setting.

Findings and Discussion

Findings

The data analysis, which synthesized information from interviews, direct observations, and document reviews, revealed several significant insights into the impact of the cloud-based and integrated Accounting Information System (AIS) at Cafe Regency. The qualitative evidence has been condensed into a comprehensive summary and is illustrated in the descriptive table that follows. Interview participants highlighted that the implementation of the AIS transformed the routine financial processes. One stakeholder stated, "Since the system went live, our transaction recording is much more consistent and nearly error-free," which reinforces the observed shift from manual to automated methods. Direct observations corroborated this view, as the system enabled smoother transitions between different stages of financial data processing.

Regarding financial management, participants reported that the availability of real-time financial data has contributed to more timely decision-making. For example, the treasurer remarked, "We now have the financial information at our fingertips, which allows us to manage cash flow more proactively." This finding is supported by document reviews that show improved intervals in financial report generation.

Efficiency gains were also evident. The data suggest that the AIS has notably reduced operational costs and minimized human errors—a change attributed to the system's automated procedures. One interview excerpt noted, "Operational tasks have become faster, and the error rate has dropped significantly," underscoring the system's contribution to overall efficiency. Finally, the quality of financial statements has improved considerably. Stakeholders mentioned that financial reports are now generated more accurately and in a timely manner, which enhances trust and transparency among users.

Table 1. Summary of Key Findings

Variable	Observed Outcome	Evidence Source
Accounting Information System (AIS)	Streamlined transaction recording and report generation	Interview excerpts, system logs

Financial Management	Enhanced decision-making and strategic planning	Interview insights, observational data
Efficiency	Reduced operational costs and error minimization	Direct observation, document analysis
Financial Statements	Increased accuracy and timeliness of financial reports	Reviewed financial documents, stakeholder feedback

In summary, the collected qualitative data provide a robust foundation for concluding that the AIS implementation has significantly improved operational practices in financial management at Cafe Regency. These findings serve as authentic evidence of the system's benefits, which will be further explored in the discussion section for deeper interpretation.

Discussion

The data processed and summarized in Table 2 provide a coherent understanding of how the implementation of a cloud-based and integrated Accounting Information System (AIS) impacts Cafe Regency’s financial operations. The findings were derived from systematically analyzed qualitative data, which include interview excerpts, observational notes, and document reviews. These processed data have been tabulated to highlight the transformation in financial processes and to address the core research hypotheses.

Table 2. Processed Results Summary

Variable	Processed Data Interpretation	Linkage to Concept/Hypotheses
AIS Integration	Automated transaction recording, reduced manual errors, expedited reporting cycle	Confirms the hypothesis that a well-integrated AIS enhances process efficiency and data accuracy.
Financial Management	Availability of real-time financial data enabled proactive and informed decision-making; smoother management of cash flow	Aligns with the concept that reliable information underpins effective financial management.
Efficiency	Noticeable reduction in operational costs and error incidences; shortened reporting cycle time	Supports the proposition that automation through AIS improves operational efficiency in financial management.
Financial Statements	Improved accuracy and timeliness in the generation of financial reports, leading to enhanced transparency	Demonstrates that the refined financial processes directly contribute to producing high-quality financial statements.

What/How Element:

The data were processed from multiple qualitative sources and organized into a clear table format. Interview responses consistently indicated that after AIS implementation, routine tasks were automated, resulting in fewer errors and quicker turnaround times for reports. Observational findings confirmed that the system allowed for real-time data tracking and more efficient management, while document reviews provided empirical evidence of improved financial statement accuracy.

Why Element:

The integration of AIS was designed to address the fundamental problems of manual processing, which traditionally leads to delays and inaccuracies in financial management. The findings in Table 2 directly support the hypothesis that automation and system integration enhance operational efficiency. Each variable's observed outcome is directly linked to the underlying concept: AIS integration produces measurable improvements in financial management by minimizing errors, reducing costs, and accelerating report generation. These results are clear and support the theoretical framework by demonstrating that the implementation of AIS yields positive improvements as expected by the research hypothesis.

What Else Element:

Although this discussion refrains from overemphasizing the resemblance to previous studies, the data tabulation shows that the present findings are consistent with the predicted benefits of AIS as outlined in the conceptual framework. The clear linkage between processed data and the core

hypotheses underlines that the observed improvements in efficiency and financial management are not incidental, but rather a direct consequence of adopting a structured and automated approach.

In summary, the processed data provide a logical, evidence-based explanation of how the integrated AIS leads to better financial management outcomes. The alignment of each finding with its respective hypothesis affirms the rationale behind the system's adoption at Cafe Regency and illustrates a successful implementation that substantially improves financial reporting and management practices.

Conclusion

This study provides clear evidence that the implementation of a cloud-based and integrated Accounting Information System (AIS) at Cafe Regency has resulted in notable improvements in transaction processing, financial management, efficiency, and financial statement accuracy. The qualitative data, synthesized from interviews, observations, and document reviews, indicate that the system has streamlined financial operations, minimized manual errors, and supported proactive decision-making through real-time data availability.

The research contributes both to scientific understanding and practical implementation by demonstrating how a targeted AIS intervention can address common challenges in financial management within small and medium enterprises. Its originality lies in the integrated approach to examining multiple facets of financial operations in a real-world setting, thereby offering actionable insights that can inform policy changes and support best practices in financial administration.

Notwithstanding its contributions, this study has several limitations. The qualitative approach, while rich in detail, is based on a single case study at Cafe Regency, which may affect the generalizability of the findings. Future research should consider employing a broader sampling across different industries or regions and integrate quantitative methods for a more comprehensive evaluation. These suggestions serve as an agenda for further investigation into the effectiveness of AIS implementations across varied contexts.

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