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Implementation of Accounting Information System and Its Impact on Production Efficiency: An Operations Management Perspectives

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ABSTRACT

This study aims to analyze the implementation of Accurate 5 software and its association with production efficiency at a culinary SME in Malang, Indonesia. The novelty of this research lies in its emphasis on the operational implications of accounting software implementation, including workflow integration, inventory control, and production coordination in culinary SMEs. This study employed a quantitative approach with descriptive and inferential analysis. Data were collected from thirty respondents, consisting of production staff, warehouse personnel, administrative employees, and managers selected through purposive sampling. Data collection methods included direct observation, structured questionnaires using a four-point Likert scale, documentation review, and operational record analysis. The data were analyzed using validity and reliability testing, descriptive statistics, correlation analysis, and simple linear regression with SPSS version 26. The findings indicate that the implementation of Accurate 5 was positively perceived by respondents, both of whom were categorized as excellent. The system was perceived to improve report accuracy, information processing speed, inter-departmental coordination, and production scheduling. Nevertheless, operational cost reduction showed relatively lower results, indicating that the financial benefits of digital transformation may require a longer adaptation period. This study concludes that integrated accounting information systems may support operational efficiency and managerial effectiveness in culinary SMEs undergoing digital transformation.

Keywords: Accounting Information Systems; Production Efficiency; Operational Efficiency; Digital Transformation

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INTRODUCTION

The rapid development of information technology has transformed the way companies manage business processes, including in the culinary industry, which currently faces increasingly competitive market dynamics. Digitalization has become a strategic necessity to ensure the speed, accuracy, and effectiveness of managerial decision-making (Arina et al., 2023). The rapid growth of the culinary industry, driven by changes in consumer lifestyles and purchasing power, requires business actors to adapt by improving operational and production efficiency through data-driven approaches (Tjia et al., 2021). Production efficiency is not limited to cost reduction and production speed, but also encompasses planning accuracy, inventory control, interdepartmental coordination, and the integration of information systems within the company (Sandy et al., 2024). From the perspective of accounting information systems, digital integration enables companies to optimize

operational processes through more accurate data processing and real-time information availability. The Technology Acceptance Model (TAM) explains that the successful adoption of information systems is influenced by perceived usefulness and perceived ease of use, which ultimately affect users' acceptance and organizational performance (Davis, 1989). In production activities, implementing accounting software can improve coordination between departments, reduce manual recording errors, accelerate reporting processes, and support more effective decision-making (Romney et al., 2021). Therefore, the implementation of accounting information systems is not only related to financial administration but also contributes to operational and production efficiency.

CV Mangkok Merah Cuan, a producer of Pia Cap Mangkok that has become one of the culinary souvenir icons of Malang City, also faces the need for digital system transformation in its production management process (Sarmayanti, 2023). As production activities continue to increase, the company experiences several operational challenges, including delays in preparing production reports, inaccuracies in manual inventory recording, and difficulties in controlling raw material usage efficiently. These conditions potentially hinder managerial decision-making and reduce production effectiveness. To address these challenges, the company implemented Accurate 5, an accounting and business management system that integrates financial recording, inventory management, production cost calculation, and operational reporting into a single platform (Fanshurna et al., 2025). The urgency of implementing Accurate 5 has become more pronounced because the company continues to face several operational challenges, including delays in preparing production reports, inconsistencies in manual inventory recording, and slow information delivery to management. In a highly competitive culinary industry, the speed and accuracy of information processing are essential factors that determine operational effectiveness and business sustainability. Furthermore, Accurate 5 has advantages in terms of compliance with Indonesian Financial Accounting Standards (PSAK) and local taxation regulations, making it more relevant for domestic SMEs compared to several international accounting software alternatives (Zeinora & Septariani, 2020). Previous studies have shown that Accurate 5 can improve recording accuracy, reporting speed, and operational effectiveness across various business sectors (Maghfirotuzzahro et al., 2023; Tyas & Aji, 2025). However, most prior studies have focused primarily on financial reporting effectiveness and accounting performance, while limited attention has been given to their relationship with production efficiency, particularly in culinary SMEs. Existing studies also tend to employ descriptive approaches, without examining the statistical relationship between AIS implementation and operational performance indicators such as productivity improvement, accelerated production cycles, cost efficiency, and raw material optimization.

This condition indicates a clear research gap. First, previous research has rarely explored the role of accounting information systems in improving production efficiency within culinary SMEs. Second, limited studies specifically examine the implementation of Accurate 5 in production-oriented business processes rather than in financial administration alone. Third, empirical evidence regarding how system integration contributes to operational efficiency in SMEs with fluctuating production characteristics remains insufficient. Therefore, this study attempts to address these gaps by focusing on the implementation of Accurate 5 and its contribution to production efficiency at CV Mangkok Merah Cuan. The novelty of this study lies in its emphasis on the relationship between accounting information system implementation and production efficiency in the culinary SME sector, a relationship that has received limited scholarly attention. Unlike previous studies that mainly focused on financial recording effectiveness, this research highlights operational dimensions such as time efficiency, production accuracy, inventory control, and productivity enhancement resulting from Accurate 5 implementation. Moreover, this study provides empirical insight into how digital accounting systems support operational transformation in local culinary SMEs. Based on the background above, the research problem can be formulated as follows: how does the implementation of Accurate 5 influence production efficiency at CV Mangkok Merah Cuan? This research problem guides the study in analyzing the extent to which Accurate 5 contributes to time savings, improved accuracy in raw material usage, cost efficiency, and increased productivity within the production process. Accordingly, the objective of this study is to analyze the implementation of Accurate 5 in

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improving production efficiency at CV Mangkok Merah Cuan. The findings are expected to contribute theoretically by enriching the literature on accounting information systems, digital transformation, and operational efficiency in SMEs. In practice, the results are expected to provide managerial insights for culinary SMEs on the strategic role of integrated accounting software in supporting production effectiveness and operational decision-making.

THEORETICAL FRAMEWORK

This study is grounded in the Technology Acceptance Model (TAM) proposed by Davis (1989), which explains that technology adoption is influenced by perceived usefulness and perceived ease of use. In organizational contexts, users are more likely to adopt information systems when they believe the systems enhance work performance and operational efficiency. The implementation of Accurate 5 is expected to improve production activities by simplifying recording processes, accelerating information access, and reducing operational errors. Furthermore, from an accounting information systems perspective, integrated systems enable organizations to process operational and financial information more effectively, thereby supporting planning, control, and decision-making (Romney et al., 2021). In production management, accurate, real-time information supports better inventory control, more efficient resource allocation, and improved production scheduling (Heizer & Render, 2020). Therefore, the integration of Accurate 5 is theoretically associated with higher production efficiency. The implementation of Accurate 5 automates production recording, inventory monitoring, and cost calculation, thereby reducing manual errors and improving operational coordination. Previous studies indicate that integrated accounting information systems positively contribute to organizational efficiency and operational effectiveness.

Production efficiency in agricultural and related systems is increasingly understood as the outcome of integrated system implementation rather than the mere accumulation of inputs. The literature emphasizes that system implementation encompassing measurement frameworks, service infrastructures, and organizational arrangements plays a central role in optimizing resource allocation and reducing inefficiencies (Cheng et al., 2022; Yang et al., 2022). Advanced measurement approaches, such as SBM-DEA and related frontier models, enable more accurate identification of inefficiency sources, including undesirable outputs like pollution and carbon emissions. These insights allow for more targeted managerial and policy interventions, thereby improving production efficiency in a sustainable manner. Beyond measurement systems, the effectiveness of system implementation is reinforced by service infrastructures and organizational arrangements. Socialized agricultural services and production trusteeship models facilitate access to technology, knowledge, and economies of scale, particularly for smallholder producers (Cheng et al., 2022; Zhang et al., 2023). These arrangements reduce transaction costs, enhance input efficiency, and support standardized production practices. However, prior studies also indicate that the impact of such systems is often nonlinear, depending on the intensity of adoption and regional characteristics, suggesting that contextual factors play a crucial role in determining efficiency outcomes. In parallel, digitalization has emerged as a key enabler of system effectiveness by transforming traditional production processes into data-driven systems. The integration of digital technologies such as big data analytics, intelligent platforms, and traceability systems enhances decision-making, improves coordination, and minimizes resource waste (Chen et al., 2024; Jiehao et al., 2024). Digital infrastructure enables real-time monitoring and optimization of production activities, thereby strengthening the link between system implementation and efficiency. As such, digitalization functions as a critical mechanism through which system-level capabilities are translated into tangible performance improvements.

Finally, the broader policy and governance environment shapes the extent to which system implementation can effectively improve production efficiency. Supportive institutional frameworks, including environmental regulations and digital transformation policies, provide incentives for adopting efficient and sustainable practices (Zhang et al., 2023; Sui et al., 2018). Conversely, weak

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governance structures may hinder the adoption and effectiveness of system innovations. Overall, the literature suggests that production efficiency is achieved through the alignment of measurement systems, service infrastructures, digital technologies, and policy environments, highlighting the importance of a holistic and integrated approach.

METHODS

This study employed a quantitative, descriptive approach to examine the implementation of Accurate 5 software and production efficiency at CV Mangkok Merah Cuan. The research was conducted at the company's operational facility in Malang City, East Java, Indonesia, because the company has implemented Accurate 5 as an integrated accounting and production management system (Scott, 2019). The study began with direct observation of operational procedures and system usage, followed by questionnaire distribution and documentation collection to obtain both subjective and objective operational data (Creswell, 2019). The population consisted of employees and management personnel involved in production, inventory, finance, and administrative activities using Accurate 5. The sampling technique applied was purposive sampling, in which respondents were selected based on their experience in operating the system. This study involved 30 respondents, including production staff, administrative employees, warehouse personnel, and managers. This study focused on two main variables, namely the implementation of Accurate 5 software and production efficiency. The measurement indicators were adapted from accounting information systems and operational management literature (Romney et al., 2021; Heizer & Render, 2017).

Data collection used a structured questionnaire based on a four-point Likert scale ranging from strongly disagree (1) to strongly agree (4). The questionnaire items measured aspects such as ease of use, information accuracy, data integration, processing speed, time efficiency, cost savings, and productivity improvement. To reduce dependence on perception-based data, this study also utilized supporting operational documents, including production reports, inventory records, production time data, and system usage documentation. The data consisted of primary data obtained from questionnaires and observations, as well as secondary data derived from company operational records. All collected data were processed through editing, coding, tabulation, and data cleaning before analysis using SPSS version 26. Instrument testing included validity testing using the Pearson Product-Moment method and reliability testing using Cronbach's Alpha with a minimum threshold of $\alpha \geq 0.60$ (Creswell, 2019). Furthermore, descriptive statistical analysis was conducted to generate mean scores, percentages, and frequency distributions describing respondents' perceptions of Accurate 5 implementation and production efficiency at CV Mangkok Merah Cuan.

RESULTS AND DISCUSSION

Results

CV Mangkok Merah Cuan is a legendary culinary company in Malang City, established in 1959. This business started from the couple Zabur Oetomo (*Oei To Lam*) and Tri Pinarti (*The Pin Nio*), who produce Malang cakes at home. The most well-known product by the public is Pia Cap Mangkok. The business has evolved from home production to a modern enterprise while maintaining traditional recipes, but adopting technology in the production process. The daily production capacity in the early days of the business only reached about 20 packs per day, and the flavor variants produced were still limited to one type of filling, namely mung beans, which was the original recipe of the family heritage. Although simple, the resulting products have a distinctive taste and high quality because the ingredients used are selectively selected and processed without preservatives.

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Figure 1. Various variants of the Pia Cap Bowl
Source: Primary data (author's documentation, 2025)

As market demand increases, the company expands its product variants, increases production capacity, and implements a digital management system, including the use of Software Accurate 5 to integrate inventory, production, and financial data. A professional organizational structure and a commitment to the quality of raw materials enable the company to maintain consistent quality and competitiveness. The combination of tradition, innovation, and digital transformation is the main foundation of CV Mangkok Merah Cuan's sustainability to date. The results indicate that the implementation of Accurate 5 at CV Mangkok Merah Cuan was perceived positively by respondents and was followed by improvements in several production efficiency indicators. Overall, the implementation variable obtained a mean score of 3.70, while production efficiency reached a mean score of 3.68, both categorized as excellent. These findings suggest that integrating accounting and production information systems has enabled smoother operations, improved coordination, and more efficient data management within the company.

Instrument tests are conducted to ensure the accuracy and consistency of the research instruments. The results of the validity test showed that all statement items for the Accurate 5 implementation variable and production efficiency met the validity criteria (r calculated > r table at 0.361).

Table 1. Validity test results for implementation *Software Accurate 5*

No	Indicator	Calculation	rTable	Remarks
1	Ease of understanding menus and functions	0.711	0.361	Valid
2	Training needs in the use of the system	0.658	0.361	Valid
3	The system rarely fails	0.746	0.361	Valid
4	Data security guaranteed	0.783	0.361	Valid
5	Fast data input and processing process	0.702	0.361	Valid
6	Real-time report information	0.734	0.361	Valid
7	The resulting reports are accurate and complete	0.797	0.361	Valid
8	Reduction of manual work	0.742	0.361	Valid
9	Integration between parts goes well	0.775	0.361	Valid
10	Coordination between divisions is easier	0.726	0.361	Valid
11	System compliance with accounting standards	0.710	0.361	Valid
12	Compliance with tax standards	0.718	0.361	Valid
13	Increased employee work effectiveness	0.802	0.361	Valid
14	The use of *Software* supports work efficiency	0.763	0.361	Valid

Source: data processed SPSS version 26 (2025)

The analysis showed that all items in variable X had a calculated r value greater than the r value in the table (0.361), indicating that all statements were valid and suitable for future analysis.

Table 2. Production efficiency validity test results

No	Indicator	Calculation	rTable	Remarks
1	Output increases without additional working hours	0.765	0.361	Valid
2	Decreased operational costs	0.744	0.361	Valid
3	Faster production process	0.780	0.361	Valid
4	Reduced defective products	0.756	0.361	Valid
5	Production schedule achieved on target	0.793	0.361	Valid
6	More efficient use of raw materials	0.762	0.361	Valid
7	Optimal utilization of machinery and labor	0.781	0.361	Valid
8	Smoother inter-departmental coordination	0.729	0.361	Valid
9	Reduced production cost wastage	0.803	0.361	Valid
10	Improved employee performance	0.816	0.361	Valid

Source: data processed SPSS version 26 (2025)

All items have an r-value calculated > r-table, so that all statements are valid. Thus, the production efficiency questionnaire is considered capable of accurately measuring the level of work efficiency and the production processes at CV Mangkok Merah Cuan after the implementation of *Software Accurate 5*.

Table 3. Reliability test results *Software Accurate 5*

Variable	Number of Items	*Cronbach's Alpha*	Criteria
Accurate 5 *(X) Software* Implementation	14	0.921	Highly Reliable
Production Efficiency (Y)	10	0.904	Highly Reliable

Source: data processed SPSS version 26 (2025)

The results of the reliability test also showed that Cronbach's Alpha value was very high, namely 0.921 for the implementation variable Accurate 5 and 0.904 for the production efficiency variable. These results indicate that the research instrument consistently measured the intended variables and was reliable for data collection purposes.

Accurate Software Implementation 5 (Variable X)

The results of the recapitulation of respondents' responses to this variable are presented in the following table:

Table 4. Distribution and Average Implementation Software Accurate 5

No	Indicator	Mean	Categories
1	Ease of understanding menu and system functions	3,73	Excellent
2	The system rarely fails and keeps data safe	3,67	Excellent
3	Speed of data input and processing	3,71	Excellent
4	The resulting reports are accurate and complete	3,78	Excellent
5	Reduced manual work and inter-division integration	3,69	Excellent
6	Compliance with accounting and taxation standards	3,56	Excellent
7	The use of *Software* increases employee work effectiveness	3,74	Excellent

Source: data processed SPSS version 26 (2025)

The descriptive analysis showed that the respondents rated the application of Accurate 5 as very adequate across all aspects. The features of the system are considered easy to understand (*mean*

3.73), the resulting report is accurate and complete (mean 3.78), and respondents perceived improvements in the speed of data input and processing (mean 3,71). In addition, the system is considered stable and rarely error-prone, and can integrate data across divisions such as production, inventory, and finance in real time. These findings reinforce the previous theoretical assertion that integrated accounting information systems help speed up information flow, improve data accuracy, and facilitate decision-making (Romney et al., 2021).

Production Efficiency After Accurate 5 Software Implementation

Production Efficiency is measured across six main dimensions: productivity, cost efficiency, time efficiency, product quality, production timeliness, and resource utilization. The data from the analysis of respondents' responses are presented in the following table:

Table 5. Distribution and Average Production Efficiency

No	Indicator	Red	Categories
1	Output increases without additional working hours	3,65	Excellent
2	Decreased operational costs	3,58	Excellent
3	Faster and more scheduled production process	3,69	Excellent
4	Reduced defective products	3,62	Excellent
5	Production schedule achieved on target	3,73	Excellent
6	More efficient use of raw materials	3,66	Excellent
7	Optimal utilization of machinery and labor	3,70	Excellent
8	Coordination between production departments runs smoothly	3,75	Excellent
9	Reduced production cost wastage	3,64	Excellent
10	Improved employee performance	3,78	Excellent

Source: data processed SPSS version 26 (2025)

The implementation of Accurate 5 was associated with improvements in several production efficiency indicators. Respondents stated that production output increased even without increased working hours, while the production process became faster and more scheduled (mean 3.69). Coordination between parts and production timeliness also improved (mean 3.73-3.75). In fact, companies can reduce the number of defective products and reduce waste in production costs. These improvements show that digital systems help companies achieve operational efficiencies by enabling better inventory control, more accurate record-keeping, and more detailed production data tracking.

Comparison of Variables and the Relationship of System Implementation with Production Efficiency

The effect of implementing Accurate 5 on production efficiency can be seen in the comparative analysis of the average values between variables. The results of the comparison are presented in the following table:

Table 6. Average comparison between variables

Variable	Average (Mean)	Categories	General Interpretation
Accurate 5 *(X) Software* Implementation	3,70	Excellent	The system has been optimally implemented across all parts of the company
Production Efficiency (Y)	3,68	Excellent	Improvements in time, cost and productivity efficiency are noticeable

Source: data processed SPSS version 26 (2025)

A comparison of the average scores for the two variables showed a very small difference (3.70 vs. 3.68), indicating a positive association between Accurate 5 implementation and production efficiency. This relationship is also reinforced by the TAM theory, which states that technology is

well received when users find the system useful and easy to use, two aspects that were demonstrated in this study. These results confirm that integrating digital systems has made it easier to manage raw materials, speed up report preparation, and increase transparency across parts, enabling the production process to run more smoothly and efficiently.

The findings indicate that the implementation of Accurate 5 at CV Mangkok Merah Cuan was positively perceived by respondents and was associated with improvements in several operational efficiency indicators. The highest score on the implementation variable was found in report accuracy and completeness (mean = 3.78), suggesting that the system successfully improved the reliability and accessibility of operational information. These findings suggest that the system helped reduce manual recording errors and improve information flow between divisions. These findings support Romney et al. (2021), who argued that integrated accounting information systems contribute to organizational effectiveness by improving information quality, operational coordination, and managerial decision-making processes. From the perspective of the Technology Acceptance Model (TAM), the successful implementation of Accurate 5 was strongly related to employees' perceptions of ease of use and usefulness (Davis, 1989). Respondents found the system relatively easy to operate, particularly for data input, report generation, and inventory management. The high score on employee work effectiveness (mean = 3.74) indicates that users perceived the system as beneficial for simplifying operational tasks and improving work productivity. This finding aligns with Venkatesh and Davis (2000), who explained that user acceptance increases when technology is perceived as capable of improving work performance and reducing operational complexity.

The implementation of Accurate 5 was also associated with improvements in production efficiency dimensions, particularly employee performance improvement (mean = 3.78), smoother inter-departmental coordination (mean = 3.75), and production schedule achievement (mean = 3.73). These findings indicate that the system's primary contribution was operational integration rather than mere administrative automation. The integration between production, warehouse, and finance divisions appeared to support faster coordination and reduce delays in production planning. According to Heizer & Render (2017), integrated information systems support production efficiency by improving workflow synchronization, inventory control, and production scheduling accuracy. In culinary SMEs, where production activities are highly dependent on raw material availability and time management, real-time information becomes essential for maintaining operational continuity.
Despite the generally positive findings, not all indicators showed the same level of improvement. The operational cost reduction indicator received the lowest score among the production efficiency dimensions (mean = 3.58), suggesting that the financial impact of system implementation may not yet have been fully optimized. This suggests that the benefits of digital transformation are more immediately visible in operational coordination and information management than in short-term cost efficiency. In addition, several employees continued to experience adaptation challenges during the transition from manual recording systems to computerized processes. The need for continuous training and supervision indicates that technology implementation in SMEs is often constrained by differences in digital competency and organizational readiness. O'Brien & Marakas (2014) emphasized that resistance to change and limited technological capabilities remain common barriers to SME digitalization.

Another important finding is that the successful implementation of Accurate 5 was influenced not only by technological capability but also by organizational factors. Management commitment, internal communication, employee training, and IT infrastructure readiness played an important role in supporting system utilization. The relatively high coordination score indicates that the company improved communication and information sharing between divisions after system implementation. This finding supports McLeod's (1996) claim that integrated information systems improve organizational communication effectiveness and accelerate managerial responsiveness. Therefore, digital transformation in SMEs should be understood as an organizational change process rather than merely software adoption.

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Finally, this study contributes to the literature on accounting information systems and SME digital transformation by demonstrating that the implementation of Accurate 5 was associated not only with improvements in financial recording but also with operational efficiency in the culinary SME sector. Previous studies mainly focused on accounting effectiveness, whereas this study highlights the operational implications of integrated accounting systems, including coordination efficiency, production scheduling, and workflow management. These findings indicate that accounting information systems can function as strategic managerial tools supporting operational integration and organizational adaptability in increasingly competitive business environments.

CONCLUSION

This study concludes that the implementation of Accurate 5 at CV Mangkok Merah Cuan was associated with improvements in several aspects of production efficiency, particularly report accuracy, operational coordination, production scheduling, and workflow integration. The findings indicate that integrated accounting information systems can enhance operational effectiveness by improving information accessibility, reducing manual recording, and facilitating coordination among production, inventory, and finance divisions. These results are consistent with the Technology Acceptance Model (TAM) and accounting information systems theory, which emphasize that technology perceived as useful and easy to use tends to support organizational performance and operational efficiency. From a theoretical perspective, this study contributes to the accounting information systems literature by extending the discussion beyond financial reporting functions to operational efficiency in culinary SMEs. Unlike previous studies that mainly focused on accounting effectiveness, this research highlights the operational implications of digital system integration, particularly in production management, inventory control, and inter-departmental coordination. In practice, the findings suggest that digital accounting software such as Accurate 5 may serve as a strategic management tool for culinary SMEs, supporting real-time decision-making and maintaining competitiveness in increasingly dynamic business environments.

Nevertheless, this study also identified several limitations and implementation challenges. Although respondents generally perceived positive operational improvements, the financial efficiency indicator showed lower results than other dimensions, suggesting that the economic benefits of digital transformation may require a longer adaptation period. In addition, the study relied heavily on respondents' perceptions and focused on a single company, limiting the generalizability of the findings. The analytical approach primarily used descriptive and simple inferential analyses, limiting the ability to establish strong causal relationships between variables. Therefore, future research is recommended to apply more rigorous analytical approaches, such as multiple regression, Structural Equation Modeling (SEM), or longitudinal analysis, to examine the long-term impact of accounting information systems on operational performance. Comparative studies involving different industries and SME scales are also necessary to provide broader empirical evidence. In addition, future studies should incorporate more objective operational indicators, such as production cycle time, defect rates, inventory turnover, and cost efficiency metrics, to strengthen the empirical validity of research on digital transformation and production efficiency in SMEs.

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