

Application of Accounting Information System In Improving the Efficiency and Effectiveness of Financial Management at *Coffee Shop* Coffee Time

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Abstract. This research aims to analyze how the application of SIA improves the efficiency and effectiveness of financial management that occurs at the Kopi Time coffee shop. Researchers use case study research to examine how to investigate object design. The research subject in this study is the sales accounting information system for the KopiTime (Kowa) coffee shop. The data collection techniques required in this research are observation, interviews, documentation and library research. Data analysis techniques are carried out by collecting data, classifying data material, editing and presenting data. Researchers found that computer systems can store information more effectively, efficiently and accurately for use by coffee shop owners in making financial reports, managing human resources and determining product HPP in accordance with research findings. This is the key to facing competition and supporting business growth in the digital era. This activity provides important insight into the importance of accounting information systems for MSMEs in managing their finances and maintaining business sustainability amidst growing economic challenges.

Keywords: Accounting Information System, Micro Small and Medium Enterprises, Finance, Effective, Efficient.

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1. Introduction

The development of the world economy greatly affects the progress of information technology which is very fast and dynamic. Digitalis technology that has been applied in various fields has changed various forms of activities in daily life both in the business environment, government, to people's social life. MSMEs are also encouraged to change various types of businesses to survive in the digital era (Rozani, 2023:23) Changes in people's lifestyles in this modern era, where consuming coffee in coffee shop It is already a trend and a lot of people doing business in the field coffee shop This provides many opportunities for entrepreneurs who are in the culinary field to be able to innovate and produce a larger market.

In line with this, the Coffee Time (Kowa) coffee shop UKM which was established in 2019, and is located at Jl. Benteng also enlivened the coffee shop business market. Time Coffee (Kowa) as one of the SMEs in the city of Medan, of course, also over time is growing and experiencing an increase in the number of customers. But one of the problems that become an obstacle in these business activities is the absence of a financial system that is recorded precisely and accurately. The main cause is the recording of sales results that are still recorded in a simple way, namely by using the Microsoft Excel application and also the unavailability of an application system that is able to manage raw materials or record raw material inventory. Where owners and employees cannot get a detailed picture of how much inventory is available in the warehouse / kitchen because stock recording is not done regularly. And also because the price of raw materials is constantly changing, making it difficult to calculate the COGS of raw materials used in operations.

Coffee shop Time Coffee has had experience for almost 4 years to use financial statements using office applications such as Microsoft Excel, in sales transactions, but in its application it is still underutilized, such as inputting the amount of raw material inventory data and also making reports manually which causes making financial statements and raw material inventory data cannot be done quickly, thus causing a lot of time to be wasted and become ineffective and efficient.

Without a good booking recording system, it will be difficult for business owners to compile business financial statements. The result is that it is possible to cause profit and loss projection errors that can be an obstacle to achieving the main objectives of the business. The accounting information system for MSMEs acts as a container for all transactions carried out in business processes. Given the importance of implementing accounting information systems in an MSME or other companies, it is unimaginable what would happen if an MSME did not have an adequate accounting information system. Accounting information systems will later relate to financial statements, reliable financial statements can be measured from relevant, competent, sufficient, and material financial statements (Ipos et al., 2023:2).

For this reason, in an effort to increase the competitiveness of MSMEs so that they are not excluded from their environment, MSMEs can implement and use quality accounting information systems (Rozani in Kusmiaji, 2023:155). Information systems in a business unit can reflect the performance of a business that can have an impact on the performance of the business unit. Most accounting information systems used must be of high quality so that they can produce good information in improving business performance. (Puspitawati & Wisdayanti, 2020:22). Information systems in a business unit can reflect the performance of a business that can have an impact on the performance of the business unit. Most accounting information systems used must be of high quality so that they can produce good information in improving business performance. (Puspitawati & Wisdayanti, 2020:22).

Through these problems, a system or application is needed that can facilitate financial management and data on goods at the Coffee Time (Kowa) coffee shop to be more efficient and effective and to facilitate the preparation of financial reports and inventory of goods so as to obtain accurate data. Based on the background of the problems faced by these MSMEs, the author is interested in making this research.

2. Literature Review

2.1. Company Overview

Coffee shop is a place that provides food and drinks, but mainly sells coffee. Generally, what is called a coffee shop is a coffee shop whose place is designed attractively and provides many coffee menus. A number of places also provide coffee menus with various ways to brew it. From tubruk, *French Press*, *Aeropress*, *Vietnam Drip*, v60, *chemex* and more. Menus that will often be found in coffee shops include black coffee, milk coffee, cappuccino, espresso and latte. Some places also provide processed cold coffee, tea, and drinks other than coffee. There are also places that provide snacks to heavy meals to be ordered by customers who come. In addition to coming to enjoy coffee, this place is one of the spaces to communicate and exchange information from its visitors (Rozani, 2023:12)

2.2. Contingency Theory

Contingency theory is a theory of leader conformity which means adapting the leader to the right conditions. The contingency theory mindset philosophy is based on that every organization has its own characteristics and faces different problems. Therefore, this approach holds the view that different situations must be faced with different leadership behaviors, and each organization must be faced with its own leadership style (Science, 2016:12).

The contingency approach used in management accounting is based on the premise that no management accounting system is universally appropriate to apply to the entire organization in every circumstance, but the management accounting system also depends on situational factors present in the organization. Contingency theory in management accounting describes an attempt to identify appropriate control systems under the most appropriate conditions. In this study, the author uses contingency theory to be able to analyze the design and management accounting system to provide information that can be used by companies for various purposes and to face competition (Trihastuti 2017: 7)

2.3. Understanding Accounting Information Systems

Information systems have a very important role in managing data into information and as a means of communication to facilitate communication with other parties. Accounting information systems are a collection of sub-systems that are interconnected with each other and work together harmoniously to process financial data into financial information needed by decision makers in the decision-making process (Azhar Susanto in Syaharman, 2020:185). Information system components are part or partial information systems that make up information systems consisting of: *Hardware, Software, brainware*, procedures, databases, communication network technology (Harahap, 2019:22).

Accounting information system is a component or sub-system of an organization that has responsibility for providing financial information to assist management in decision making. Accounting information systems are designed to produce information in the form of financial information needed by external and internal parties of institutions / agencies. Accounting information systems can basically be operated without using computers, but the limitations of computers in handling human tasks in a system have a very large role in supporting the smooth running of a system, so that information needed by management can be presented quickly and on time (Scientific Journal of Accounting Economics Students, 2017:2)

The accounting information system is one of the most important parts of all information needed by management. The system is carefully planned, designed, installed, managed and refined. Accounting information systems are the basis for obtaining precise and fast information (Shaharman, 2020:187). Accounting information system is a system that processes data and transactions to produce useful information for planning, controlling, and operating a business (Scientific Journal of Accounting Economics Students Vol. 2, No. 4, 2017)

The Accounting Information System delivered by Wijayanto quoted by Mardi defines an accounting information system as an arrangement of various documents, communication tools, implementing personnel, and various reports designed to transform financial data into financial information.

This understanding shows that the accounting information system is run by a system in the form of applications or *computers* run by *users* in the form of human resources where the results of processed data are used as information for the benefit of the company.

2.4. Purpose of Accounting Information System

There are three purposes of accounting information, namely:

1. To fulfil obligations relating stewardship. Company management always refers to management's responsibility to clearly organize everything related to the resources owned by the company. The existence of information systems helps the availability of information needed by external parties through traditional financial statements and requested financial statements, as well as the availability of internal reports needed by all levels in the form of company management accountability reports.
2. Every information produced is valuable material for management decision making (to support making by internal decision makers). Information systems provide information to support every decision taken by the leader in accordance with the established accountability.
3. Information systems are needed to support the smooth day-to-day operations of the company. Information systems provide information to each task force at various levels of management, so that they can be more productive.

2.5. Elements of an Accounting Information System

The elements of an accounting information system are:

1. Human Resources
2. Accounting information systems require resources to function. Resources can be classified as tools, data, supporting materials, human resources and funds
3. Equipment
4. Equipment is an element of accounting information systems that play a role in accelerating data processing, increasing the accuracy of calculations or calculations and neatness of information forms.
5. Form
6. The form is the main element used to record all transactions that occur. Forms are often referred to by the term documents.
7. Note

The record consists of several parts, namely:

1. Journal
2. General ledger

3. Procedure
4. Report

An effective and efficient accounting information system is based on several basic principles. These basic principles, according to (Hermanda et al., 2020:12) that is:

1. Cost effectiveness.
Accounting information systems must be cost effective.
2. Usability level.
To be useful, information must be understandable, relevant, reliable, timely and accurate.
3. Flexibility.

The system must be flexible enough to meet changing requests for information as needed

Seeing the world through mathematics is the main goal of mathematical literacy, so literacy positions mathematics as a higher-order thinking activity that requires problem-solving skills. (Umbara, Wahyudi, Sufyani 2019). Based on the assessment of the literacy process delivered by PISA (Munawaroh & Hakim, 2022) Indicators on mathematical literacy consist of:

1. Formulate problems mathematically,
2. Establish mathematical concepts, facts, processes, and reasoning,
3. Decipher and evaluate the results of mathematical processes, and
4. Assess problem solutions.

According to (umbara, wahyudi, sufyani 2019) there are 3 indicators to observe the mathematical literacy process in the following description:

1. Interpreting conditions mathematically (*formulate*)
2. Using concepts, facts, procedures, and mathematical reasoning (*employe*)
3. Define, use, and assess mathematical results (*interprete*)

2.6. Financial Management

The definition of financial management according to Purba et al., (2021: 114) financial management or financial management is planning, organizing, directing, and controlling financial activities such as the procurement and utilization of business funds. While according to (Christian & Michael, 2021:3) Financial management is a discipline that studies company financial management both in terms of finding sources of funds, allocating funds, and sharing company profits.

Literally financial management (financial management) comes from the word management which means managing and finance which means things related to money such as financing, investment and capital. So that if it is concluded financial management can be interpreted as all activities related to how to manage finances that begin with obtaining funding sources, using funds as well as possible to allocating funds to investment sources to achieve company goals (Sari, 2020:4).

According to (Yanti et al., 2020:13) The scope of financial management (financial management) deals with planning, directing, monitoring, organizing and controlling the financial resources of an enterprise. While according to (Teuku et al., 2023:2) The scope of financial management is related to financial management such as budgeting, financial planning, cash, credit, investment analysis, and efforts to obtain funds.

2.6. Financial Management Function

According to (Nurdiansyah, H & Rahman, R, 2019:74) Financial management functions, namely:

1. Budgeting
2. Controlling
3. *Auditing*
4. Reporting

2.7. Financial Management Objectives

According to Astuti (2019: 1), the purpose of financial management is basically to realize the goals that have been set. So that knowledge for wealth, financial, and capital structures can be obtained from practice.

Financial management process according to (Kuswadi, 2005:3) Financial analysis is a financial foundation, can provide a picture of the company's financial health both now and in the past, so that it can be used for decision making for company managers related to it in order to improve performance in the future.

There are four basic frameworks for financial management:

1. Planning

Planning is the activity of setting organizational goals and choosing the best way to achieve those goals. According to (Kuswadi, 2005:6) Planning activities on finance, one of which is to formulate annual and long-term financial goals, as well as financial budgets. Planning is part of the most difficult management function to perform because of the uncertainty factor in the future. Planning needs to be done continuously because with the passage of time, the company needs to draw up and revise previous plans (Habibi et al., 2022:35).

2. Recording

Recording is the activity of recording financial transactions that have occurred, written chronologically and systematically. The recording itself is used as a marker that there has been a transaction in that period.

3. Reporting

Reporting is the next step after you finish posting to the general ledger, and the helper ledger. Postings in the general ledger and auxiliary ledger will be closed at the end of the month, after which they will be moved to the financial statement overview as the basis for preparing financial statements.

4. Control

Control is the process of measuring and evaluating the actual performance of each part of the organization. Control is carried out to ensure that the company or organization is able to achieve the goals that have been set.

2.8. Financial Management for Small and Medium Enterprises (SMEs)

According to (Purba, 2021; 114) Financial management or financial management is planning, organizing, directing, and controlling financial activities such as procurement and utilization of business funds. According to Purba et al (2021: 119) Financial management for Small and Medium Enterprises (SMEs) will encourage SMEs to develop with the right managerial, here are tips that can be done, including:

1. Separating personal money and SME business in their daily lives sometimes mixes business money and personal money, and it is a mistake that is often made.
2. Plan the use of money, the use of money must be planned well, even though you already have large capital
3. Make financial records, record important business income and expenses, complete records will show where the money is used. Recording is carried out in a cash book that records the entry and exit of money. And match the balance with the records every day
4. Turn cash flow faster, businesses not only manage profits, turning cash flow needs to be a concern. In addition, financial management is also how to manage receivables, and inventory of goods
5. Set targets and evaluate, business as MSME actors, personal needs can be a benchmark in determining the amount of salary received from the business and turnover targets that must be achieved in the future. Periodic business evaluation is needed in analyzing whether business operations are considered appropriate or what improvements are needed to improve business efficiency

Through these problems, a system or application is needed that can facilitate financial management and data on goods at the Coffee Time (Kowa) coffee shop to be more efficient and effective and to facilitate the preparation of financial reports and inventory of goods so as to obtain accurate data.

2.9. Thinking Framework

Based on the description of the literature review and the relationship between accounting information systems and decision making, as well as some previous research, the framework used in this study is

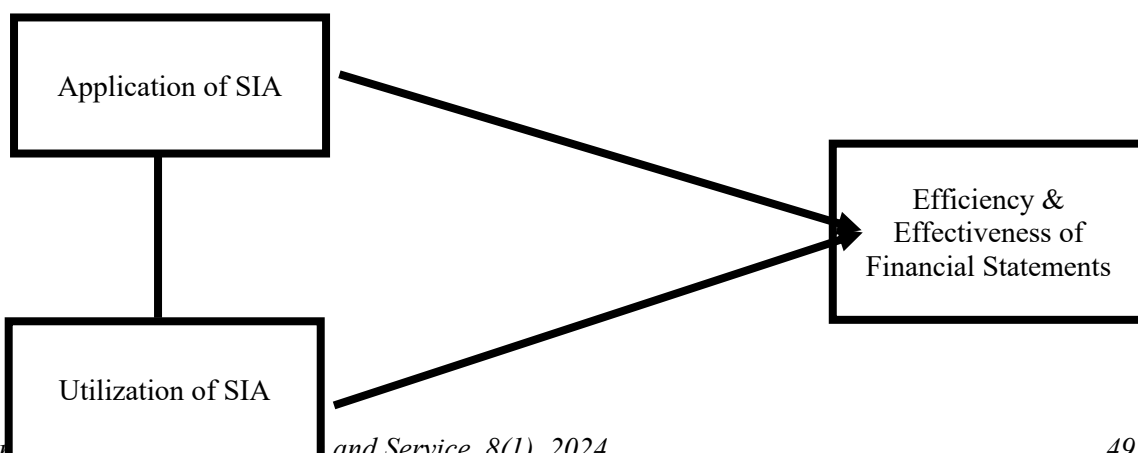


Figure 1. Thinking frame

3. Method

This study uses qualitative descriptive research that focuses on describing data or facts collected in words rather than numbers and reports that include quotes (facts) revealed in the field to support the reports presented. Based on the main instrument of the researcher, the data collection process focuses on one source of information and the inductive analysis carried out, qualitative results will focus on meaning rather than generalization in these findings (Sugiyono, 2018)

The research was conducted at the *coffee shop* "Time Coffee (Kowa)" Jalan Jl. Benteng No.103b, M A B A R, Medan Deli District, Medan City, North Sumatra 20241. The study was conducted from May to July 2023. Collection of data and information obtained from various sources related to the object of research by collecting primary data and secondary data. In conducting research, data collection technicians are used, including:

1. Observation

Data collection methods carried out through monitoring or observation deliberately, purposefully, ordered and carried out in accordance with the objectives (Sugiyono, 2017). The observation made by the author in this practice is to observe the data and operational activities of the Company

2. Interview

According to Esterberg in Sugiyono (2019), an interview is a meeting of two people to exchange information and ideas through questions and answers, so that meaning can be constructed in a particular topic. In this study, the author directly interviews business owners to find out what problems are being faced by companies related to business transactions.

3. Documentation

Sugiyono (2018: 476) documentation is a method used to obtain data and information in the form of books, archives, documents, written numbers and images in the form of reports and information that can support research. This study also uses transaction data in the previous month so that the data collected can be used as a stable source by the author.

The stages carried out are:

1. Collecting data, namely data collected from interviews, recording of the sales process, and documentation
2. Classifying data material, this step is used to select data that can be used as a reference for further research. Classifying data material is done by grouping data obtained from interviews and documentation studies
3. Editing, namely reviewing the data collected through the techniques used then conducting research and checking the truth and correcting if there are errors so as to facilitate the process of further research
4. Presenting existing data is described verbally then given explanations and explanations logically, as well as providing arguments and conclusions drawn.

4. Result and Discussion

4.1. Organizational Structure

The organizational structure of the Time Coffee shop (Kowa) is still fairly simple because this coffeeshop has not been engaged in a large field and is still in the form of MSMEs. Here is the organizational structure of the *Coffee shop* "Coffee Time (Kowa)

Figure 2. Organizational Structure of *Coffee shop Coffee Time (Kowa)*

4.2. Organization Business Flow

The business flow that occurs at the Time Coffee shop (Kowa) starts from the bar and kitchen division will place orders for daily needs. Every day usually purchased will order fresh vegetables for kitchen needs and fresh coffee for bar needs because the raw materials to be processed must be fresh in terms of conditions. Each division will receive a form containing daily needs and usually on the form only need to fill in the unit number needed. After the purchase order is received, the purchased will usually check the condition of the warehouse whether there are materials that will run out. After all data collection is complete, purchased will make an order that will be sent to each supplier, at the stage not all goods will be sent directly to the coffee shop but there are also goods or raw materials that must be purchased by yourself. The next stage of the supplier will receive orders, for fresh ingredients will be sent tomorrow morning to be prepared. After the ordered goods and materials are sent to the purchased, the supplier will confirm by providing a purchase note to check the quantity. After the goods have been confirmed to the destination, the administration will carry out payment tasks for orders that have been purchased.

4.3. Accounting Acceptance Cycle

Here is the payment system at Coffee shop Coffee Time, customers order coffee, after that customers immediately pay and after paying according to the note then the customer gets his order.

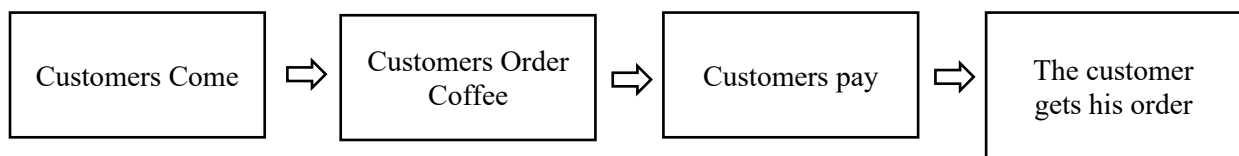


Figure 3. Prepayment Purchase Process

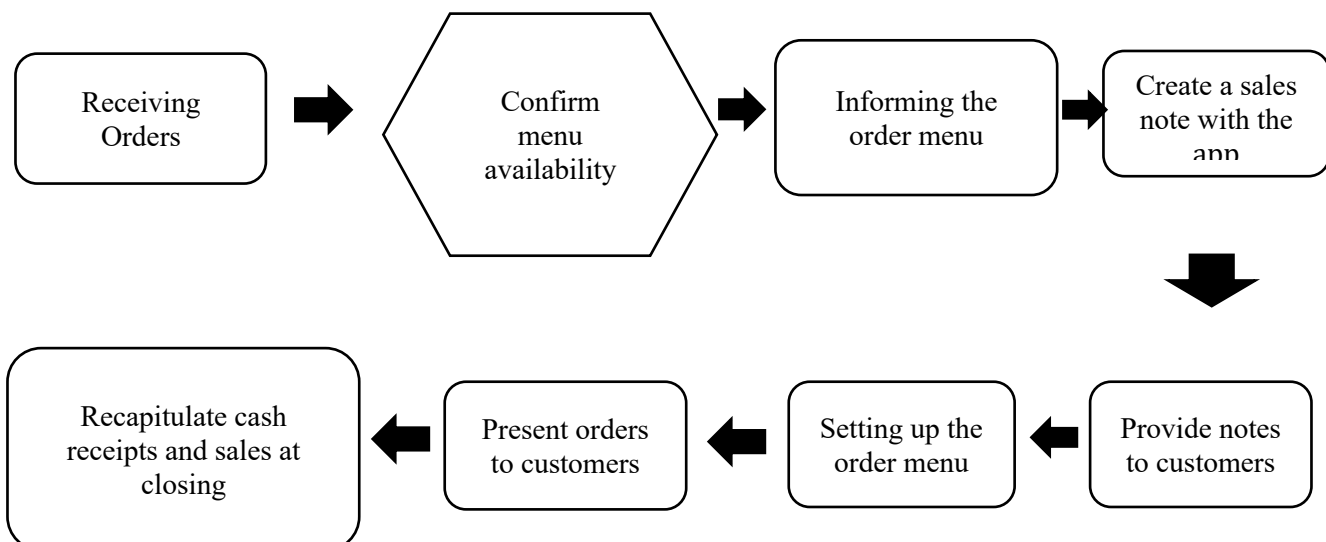


Figure 4. Sales Flowchart at *Coffee shop Kowa*

4.4. Accounting Expense Cycle

The owner and the kitchen work together in deciding expenses (purchasing raw materials), the barista checks the inventory, after that the barista will report by bringing a list of raw materials to be purchased to the kitchen then the kitchen will look back at the list of raw materials to be purchased, after that confirm to the owner, then the owner sees a list of available receivables and cash, Then the owner will decide in this cycle.

4.5. Financial Recording Cycle

Based on the results of the study, it was shown that accounting records related to the revenue accounting information system at Coffee shop Coffee Time were still simple. The records used in the revenue accounting information system at Coffee Shop Time are sales records and sales notes

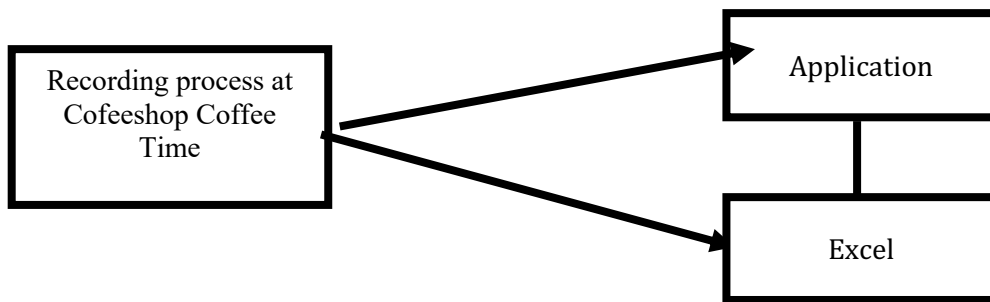


Figure 5. Recording Process in *Coffee shop Coffee Time*

1. Application

With this application method, the process is to enter revenue data from paper notes into the application system which then the data is processed by the application and the output comes out in the form of reports. The application used is the KasirPro application. The problem that is often experienced in Time Coffee Cofeeshop is that sometimes someone enters double notes, causing physical data and the system to be out of sync. As well as the unmanagement of existing raw material stocks.

2. Excel

Recording with this method means revenue from sales that is recapitulated from the results of recording through the application. Usually the financial part of this Time Coffee shop writes it in a special excel. Starting from the results of the barista recapitulation given to the finance department then entered into excel which is still simple so that it knows the revenue generated from its sales.

Here is the daily report format in Excel Cash *Coffee shop Coffee Time*

Table 1. *Daily Cash Book Coffee shop Coffee Time*

No	Date	Day	Income	Kitchen Revenue	Bar Revenue	Cup	Daily Expenses	Ket
1	Xxx	Xx	Xxx	Xxx	Xxx	x	Xxx	x

4.6. Financial Reporting Cycle

The initial step is for the customer to place an order, then payment is made and then the cashier inputs data and the transaction is made (cash or digital wallet) then the order is processed and entered into the application database. Furthermore, in the Owner data base that has entered every day, it will be processed and checked, then the income is deposited to the owner and a daily to monthly income report is made.

4.7. Financial management at Coffee shop Kowa

At the beginning of the business, Kowa Coffee shop already used the application. The application used at Cofeeshop Kowa is currently KasirPro. For now, Kowa Coffee shop is quite satisfied with the KasirPro application because the KasirPro application is quite supportive for business activities and has been systematized online or offline as revealed in the interview. The owner of the coffee shop, Adit, said that the application used today already supports business activities because it has been systemized online and offline. Coffee shop Kowa has done several things related to financial management in its business activities. One of the things done in financial management is bookkeeping, bookkeeping is done Coffee shop Kowa is used to find out business profits and losses so as to know business strategies for the future. However, the management of raw materials is one of the obstacles where the price of raw materials is unstable and it is difficult to find suppliers who always stock up on the needs ordered on time.

Financial management is one of the factors that need to be considered because it can be a determination of the success or failure of a business performance carried out. Inaccurate or poor financial management can cause business actors to be unable to take preventive and preventive actions against irregularities that may occur in their business activities.

In this study, standardized financial management of the accounting information system at Cofeeshop Kowa cannot be said to be good because they only rely on applications. However, they already have backups of data recorded in excel. In this case they are sufficient in terms of measuring financial management because one of the functions of the accounting information system is, collecting all data on the company's business activities and storing the data effectively and efficiently.

Based on the results of the analysis of the six components of the accounting information system, it can be seen that the Kowa Coffee shop has not fulfilled all the components in the accounting information system in accordance with the existing theory but is classified as good because it is in accordance with the functions needed by the Kowa Coffee shop in carrying out its business activities. To be able to produce the information needed by decision makers, accounting information systems must carry out the following tasks:

1. Collect transactions and other data and enter them into the system

In this case, Kowa's *coffee shop* can be said to have carried out this task, which is the process where baristas enter income data into the system. When customers order, baristas enter order data into the application, they have automatically carried out the task of collecting transactions and then entering them into the system.

2. Process transaction data

In the case of processing this is done by the application, namely after performing the first task, then the next thing that processes data from the results of the transaction is the application which is then processed until it becomes a report.

3. Storing data for future use

Storing this data is also done by the KasirPro application because it is equipped with a cloud system feature that can store data for future purposes.

4. Produce necessary information by producing reports, or allow users to view the data stored on the computer for themselves The information resulting from this data processing can be seen from reports generated by the application as an explanation of the functions of the previous application. In addition, the finance department has recapitulated the manual data created in the notebook.

For businesses that are still fairly medium businesses, *Kowa Coffee shop* is quite able to control the entire process appropriately.

4.8. Discussion

Based on the results of interviews and information searches at the research location, it is known that the accounting information system consisting of six components has been implemented in *the Time Coffee shop*:

1. A person who runs the system and performs various functions

In this study, someone who operates the system and performs these functions is the owner of the *Time Coffee* shop itself and its employees who use the application in supporting business activities at *the Time Coffee* shop. Where the system business process that occurs at *Coffee shop* Kowa currently starts from sales made by cashiers, order processing carried out by baristas, making sales reports carried out by the finance department to submitting reports to the owner. Recording sales transactions is carried out by the cashier who is also a barista. Apart from being a cashier, baristas are tasked with providing food and beverage menus.

The financial supervision function in the revenue cycle is accounted to the finance department in the form of sales reports. Owners who have received sales reports can then provide analysis of business decisions that need to be made in the future. After the barista section receives the customer order menu information, then the barista department prepares the menu. After the order menu is ready to be served, then the barista calls the customer to have his order taken.

2. Manual and automated procedures for collecting, processing and storing data about organizational activities

In this study, the procedure used in *Coffee shop* Kowa is using procedures from the application, they do double recording through the application and then recapitulated back in Excel. Data processing carried out at the *Kowa Coffee shop* is predominantly carried out in the application, while further recording is carried out only to ensure the accuracy of the data derived from the recapitulation results to ensure the amount and also as a data back-up. According to the owner of *Coffee shop* Kowa, this was done to ensure the synchronization of the two methods. Double recording here is continuous, when a sales transaction occurs, the cashier automatically enters data into the application and produces output in the form of a sales report. After the sales transaction is complete, the barista recaps the data from the sales note in the application and then reports to the finance / owner for the recap results. According to researchers, this step is effective because recording using the application is enough because the application can directly store sales data in real time when sales transactions take place. As the results of previous research that accounting information systems can make it easier for owners to monitor existing sales activities because with a computerized system, it supports the availability of fast and accurate information in making documents or searching for documents or reports, besides that the reports made can be accounted for because they are accompanied by source documents and the results of the computerized process. The following is an example of an output form, which is in the form of an income report from the KasirPro application.

3. Data regarding the organization's business processes

In this study, data was obtained from the recording process at *the Kowa Coffee shop* using two versions, manual and application. Manual recording is recorded in the cash book and calculated manually, while the application only enters data into the application system. This data is in the form of income obtained from selling coffee at *the Kowa Coffee shop* every day, can also be obtained from debts and receivables that occur in the implementation of business. The process in this system is divided into four main activities related to the data processing process, starting from the sales process that receives orders, payments, recording, revenue, to the stage of providing reports to the owner.

4. Software used to process data

In this study, the applications used in *Coffee shop* Kowa is currently KasirPro. KasirPro is a cashier application for mobile, cellphone and tablet. This application can be used to print sales notes via cellphone or tablet, can view sales reports by date, and can also see the most sold items. The use

of this application is expected to facilitate business activities from *Coffee shop* Kowa. According to (Krismiaji, 2010), the use of accounting information systems can improve products or services by improving quality, reducing costs, or adding attributes desired by consumers.

5. Information technology infrastructure

Technological infrastructure includes computers, *peripheral* devices, and devices for network communication. Information technology used in *Coffee shop* Kowa is currently still in the form of Android tablets for data input and laptops to view reports. According to researchers, the infrastructure used is good, because when inputting order menu data it is efficient because it uses a tablet so that customers can also see an overview of the available menu.

6. Internal controls and security measures that store SIA data

In this study, the level of security that stores accounting information system data in *Coffee Shop Time* cannot be said to be safe because they only rely on applications. However, they already have manual data backups recorded in books and also excel as the final record of all daily sales.

Based on the results of the analysis of the six components of the accounting information system, it can be seen that the *Time Coffee shop* has not fulfilled all the components in the accounting information system in accordance with the existing theory but is classified as good because it is in accordance with the functions needed by the *Time Coffee shop* in carrying out its business activities.

Coffee shop Time Coffee requires an accounting information system to carry out various financial management processes. SIA is a set of company activities that are responsible for providing data based on information transactions in conducting internal reports to managers who are used to control and plan future operational programs and external reports to shareholders, government and a number of other external parties (Paramitha & Mulyadi, 2017).

Based on opinion (Mulyadi, 2016), SIA is an organization of forms, records and reporting that is coordinated in providing financial data needed by management, to facilitate in managing the company (Suharni & Sari, 2019). From this understanding, it can be concluded that SIA is a system within the company that is a mixture of people, facilities, technology, media, steps and supervision made to process a transaction. Generally, it becomes a model with a computer base as a tracker of accounting activities related to technological resources. The SIA will incorporate classical accounting practices against modern technological resources. That way, organizational management can witness a clear financial existence through this system

In the implementation of *Coffee shop* operational activities, *Time Coffee* cannot be separated from cash transactions, where the business unit will receive a certain amount of money from its consumers and will incur costs in paying all expenses used in encouraging operational activities in the management of the *Coffee shop*, both of which activities can arise errors when recording. Therefore, *Coffee shop Time Coffee* requires the right SIA for financial management. Business process analysis is needed for financial management carried out, where business analysis is an analysis carried out to find out what activities are carried out by the people concerned in doing business (buying and selling) from the initial stage (ordering) to the final stage (purchasing).

Differences with Previous Research

This research proves that the accounting information system in *Coffee shop Coffee Time* can improve the effectiveness of financial management. The results of this research are almost the same as the research conducted by Yesica Lety Alfionita and Sri Dwi Estiningrum, namely on the Application of Accounting Information Systems in Financial Management at Wingko Bunda MSMEs in Tulungagung. Research with almost the same results as this research is research by Meidy Putra Hermanda on information systems where there are obstacles from employees, namely the occurrence of incorrect data input. There are several differences from the results of previous studies. Previous research conducted by Devi Susanto whose results show that accounting information systems are needed to improve the effectiveness of financial management. The difference between this research and the results of this study is that the system applied to the *Time Coffee shop* has used an accounting information system in the implementation of its work operations.

The importance of accounting information systems in *Coffee shop Coffee Time* for the effectiveness of financial management is shown in previous research conducted by Yesica Lety Alfionita and Sri Dwi Estiningrum. In this study, *Coffee shop Time Coffee* has carried out several controls such as collecting transactions and other data and entering it into the system, as well as storing data for future purposes. It can be seen from the elements of financial management, *Coffee shop Coffee Time* has not fulfilled all these elements. However, the existence of an accounting information system is enough to improve financial management at *Coffee shop Coffee Time*, especially in terms of recording and data processing.

5. Conclusion

1. Time efficiency

The use of accounting information systems helps owners to make financial statements easier and faster when handling purchases, inventory, and sales simultaneously. The owners of a business need this information system because it can help entrepreneurs or employees to know exactly how much inventory is in the warehouse.

2. More organized financial management

With the existence of an accounting information system can help coffee shop businesses track daily, weekly, or monthly income in realtime and allow better monitoring of cash flow, expenses, and income. Thus, financial management can become more structured and organized.

3. Customer data analysis

Using an accounting information system can provide valuable customer data, such as purchase preferences, frequency of visits, and transaction history. This data can be used to analyze customer behavior, identify trends, and develop more effective marketing strategies. With a better understanding of customers, businesses can optimize customer experience and improve their satisfaction.

Overall, by implementing an accounting information system for coffee shop business people in coffee at the time in the digitalization era can provide benefits in transaction efficiency, more regular financial management, increased customer loyalty, and customer data analysis.

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