

STAKEHOLDER PERCEPTION OF THE IMPLEMENTATION OF MANAGEMENT ACCOUNTING INFORMATION SYSTEM (Case Study on LUV GOLD Kediri Restaurant)

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ABSTRACT

This study aims to describe the stakeholder perception of the implementation of the management accounting information system in handling two main aspects of customer complaints and revenue targets. The type of research is qualitative research with case studies. This research was carried out from June to July 2024. The object of this study is 5 informants. The relevant data analysis method in this study is a qualitative descriptive approach. The data collection techniques in this study are observation, interviews, and documentation. The results of the study show that the perception of stakeholders on the management accounting information system varies greatly, depending on the role and experience of each party involved. Management accounting information systems can respond to customer complaints to help the company's operational processes. This system also supports revenue targets with performance monitoring and strategic planning. However, challenges such as complex systems and training needs need to be addressed to support the long-term needs of companies.

INTRODUCTION

Business operations in the global market are increasing, and competition between economic actors is getting fiercer. On the other hand, this situation can lead to increased competition. In the midst of increasingly sophisticated information and communication technology advancements, the company is trying to take advantage of the potential business opportunities that exist. More and more people are opening restaurants or eateries, so the current trade shows a lot of progress (Finami et al., 2020). Population growth also increases public interest in fast food and increases the number of players starting new culinary businesses. As one of the fast food providers needed by the community, restaurants or restaurants must be able to measure their performance in order to be able to make decisions. If the performance of the restaurant company is measured and meets the standards, it is hoped that the public will be satisfied with the services and products provided (Kusumaninggar et al., 2016). Therefore, it is necessary to implement a management accounting information system.

The application of a management accounting information system is necessary because it provides information to the right people in the right way and it is an important part of a management accounting information system. One of the sources of information that management needs today is the management accounting information system, this information comes from external and internal sources of the company and needs to be collected quickly and accurately to ensure that decisions taken are in accordance with

expectations and achieve optimal results (Harin Tiawon, 2021). The management accounting information system is a system intended to assist management in carrying out its functions for efficiency in allocating resources in the context of company goals. The benefits of this information are important for managers, because every decision made by managers is useful to see how far it is applied so it is necessary to see from perception stakeholder.

Perception is the process by which individuals select, regulate, and interpret stimuli from the environment to form a meaningful understanding of the world around them (Erlan et al., 2019). Perception is a complex cognitive process that allows people to understand information from their environment based on their experiences, and their psychological state. Stakeholder are parties who have an interest or concern for an organization, or a certain initiative. Stakeholder can include various parties such as shareholders, employees, customers. The main goal of implementing a management accounting system is satisfaction stakeholder as the system allows fast and accurate access to financial and non-financial information (Priceadi, 2016).

The application of management accounting information systems has a relationship in an organization depending on how stakeholder see its implementation through the various benefits and mechanisms it offers. With this information, management can make better decisions, which in turn can improve the company's operational performance and efficiency (Dewi & Atmadja, 2023). Stakeholder Such shareholders and employees will enjoy the transparency generated by this system, which will increase their trust in the company's management. Therefore, the implementation of a management accounting information system helps the long-term growth of the company by improving internal control and compliance and improving relationships with various interested parties (Priceadi, 2016).

This research develops from research Wala et al., (2020) with the title "Application of Management Accounting Information System to Product Quality Control at Holland Bakery Manado" and research Hanu, (2020) with the title "Perception Stakeholder In the readiness and implementation of village financial reporting based on Law No. 6 of 2014". The novelty in this study is the development of Perception Stakeholder on the Implementation of Management Accounting Information Systems. The object of this research is Stakeholders including owners, employees and customers of LUV GOLD Kediri Restaurant.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Definition of Perception

According to Erlan et al., (2019) Perception is made up of two interrelated working processes, the first of which receives impressions through the senses such as touch, sight, and others, and the second interprets or assigns the meaning of impressions with a structure of understanding, which is a relevant belief derived from previous experience, and an evaluative structure, which is the values that a person holds. Because responses to various sensory cues can occur below the threshold of consciousness, perception is not an implicit process at all.

Perception is generally defined as the process of obtaining, interpreting, selecting, and organizing sensory information. Perception occurs when the organs help a person capture stimuli from the outside and put them into the brain. Perception is the process of searching for and understanding information with sensory tools (Hanu, 2020).

The process of identifying and evaluating our level of knowledge about others is known as perception. During this process, a person's sensitivity to their environment begins to be

seen. The effect resulting from the perception process will be determined by the perspective (Pujiana et al., 2019).

Factors that affect perception, according to Karsnayanti, (2014) Factors that affect perception. As follows:

1. Relations. A person usually does not see all the stimuli around him at once, instead he may focus his attention on one or two things. This causes perception.
2. Set. Hope for the stimulus that arises. For example, if a runner is on the starting line and is expected to hear the sound of a gun.
3. Necessity. A person's perception is influenced by momentary or long-term needs.
4. The value system. A person's views are influenced by the value system that prevails in society.

Definition of Stakeholders

Stakeholder is a system that is explicitly based on the views of an organization and its environment, as well as the complex and variable nature of mutual influence between the two. Stakeholder also defined as a group or individual who has the ability to influence and or be influenced by the achievement of a certain goal (Hanu, 2020).

According to Yenti & Elfina, (2021) Stakeholder is any group, both inside and outside the company, that has a role in determining the success of the company. Stakeholder It can also include any individual or group that has strong claims to the company's current performance and who can influence and be influenced by the strategic results that the company achieves.

Definition of Management Accounting Information System

A management accounting information system is a system for collecting, processing, storing, and conveying accounting information needed by management during planning, supervision, and decision-making (Priceadi, 2016).

According to Ayu Prananda & Datu, (2016) Management accounting information systems are a means of organizational control and a useful tool to provide useful information to predict the possible outcomes of the actions taken.

According to Hansen & Mowen, (2017) Management Accounting Information System is an information system that produces *Output* through Input and various procedures necessary to meet management objectives.

Functions of Management Accounting Information Systems. According to Mufidah & Ghifary, (2021) that the management accounting information system has functions, namely:

1. Operational control
Provide information about the efficiency and quality of the work performed.
2. Product and customer handling
Calculating the cost of resources used to produce products or services, sell products or services, and provide products or services to customers.
3. Management control
Provides information about the performance of managers and operating units.
4. Strategic units
Provides information about the financial and long-term performance of the company.

The function of a management accounting information system is not only to manage accounting information but also to serve as an important tool to assist management processes such as decision-making, planning, controlling, and evaluating organizational performance.

METHODS

The type of research used is qualitative. According to Ramdhan, (2021) In his book, he explained that this qualitative research is a type of research that aims to gain a better understanding of the phenomena experienced by the research subject and how the phenomenon is described in the form of words and language. Where qualitative research is a research that wants to understand phenomena based on the informant's views and not the researcher's own views.

DATA COLLECTION TECHNIQUES

1. Interview

Interviews allow researchers to collect diverse data from respondents in a variety of situations and contexts. According to Ramdhan, (2021) Describes an interview as a conversation with a specific purpose conducted by two people, namely the person who asks the question and the person who answers it. Interviews are conducted directly to obtain the data needed.

2. Observation

Observation is carried out by direct observation to find out a process of human conditions, events or behavior. According to Synopsis & Sodik, (2015) mentioned that the research object in qualitative research is in the form of a social situation consisting of places, actors and activities. In this study, the researcher used direct observation to observe the implementation of the management accounting information system.

DATA COLLECTION

The informants in this study are 1 owner, 1 admin employee, and 3 customers. In this study, data or information is thoroughly explored according to the circumstances that occur. Only in this way can researchers explain the phenomenon being studied. For data validity, the triangulation technique is used, a technique for checking the validity of data, using data from sources to be compared with other sources for checking or comparison (Anggito & Setiawan, 2018).

RESULTS

This study aims to explore stakeholder perception of the management accounting information system in the context of the organization of LUV GOLD Kediri Restaurant. Through a qualitative approach, this study will study how stakeholders in organizations understand, assess, and implement management accounting information systems, as well as how their perceptions affect the use and effectiveness of the system. The results of this study are expected to provide in-depth insight into the factors that affect and accept management accounting information systems in the context of modern organizational practices.

The researcher began an interview with the restaurant owner, Mr. Wahyudi. The results of the interview are as follows:

- Researchers : "Good morning, sir. Thank you for taking the time to interview today. I would like to ask, how do you define the Management Accounting Information System (SIAM) in this company?"
- Owner : "Morning too. For me, SIAM is a system that helps us manage the company's operational finances. This includes all the information needed to make decisions, such as how much costs are incurred, daily revenue, and how we can improve operational efficiency."
- Researchers : "What is the response from managers to the ability of these systems to facilitate better resource management and decision-making?"
- Owner : "Managers are very satisfied with the system's ability to provide relevant and up-to-date information on resource usage and operational costs. They feel better prepared to face the challenges of daily operations."

In its application, the management accounting information system not only issues financial statement information but also non-financial. So that if there is a report outside the financial statements, it can be submitted and provide solutions to management. For example, customer complaints that have been experienced by the LUV GOLD Kediri Restaurant.

- Researchers : "What is your perception of the ability of management accounting information systems to identify and address the causes of customer complaints related to services or products?"
- Owner : "I think it has helped because it provides more complete data and in-depth analysis related to customer complaints. By monitoring this data, we can quickly identify the problems that cause complaints, whether it is about internal processes, product quality, or services and this allows us to take more timely and effective corrective actions to improve the quality of our company so that customers are also satisfied."

Management accounting information systems can also evaluate in their financial processes by presenting financial statements in real-time and accurately whenever needed.

- Researchers : "Does a management accounting information system help you in setting and achieving the company's revenue targets?"
- Owner : "Yes, it is very helpful because it provides real-time information in planning and managing the restaurant's finances, including in setting and monitoring our revenue target."

Owner Interview Summary

Aspects	Owner
SIAM Definition	A system that helps us manage financial and operational information of the restaurant. This includes all the information needed to make decisions, such as how much

	costs are incurred, daily revenue, and how we can improve operational efficiency.
SIAM Function	Improve operational efficiency by automating transaction records, payroll, billing, and monitoring financial performance and cash flow more accurately and in a timely manner.
Benefits of SIAM	- Increase efficiency and reduce human error. Transparency and accountability among management and employees, helping to create a transparent work culture and motivate employees.- Assist managers in facing operational challenges through relevant and up-to-date information.- Identify and address the causes of customer complaints quickly.
Input SIAM	Daily transaction data, employee salary information, billing data, and customer complaints.
SIAM Process	The system automates the recording and processing of data, as well as provides real-time financial reports and analysis. Data from customer complaints is monitored and analyzed to identify problems and take appropriate corrective actions.
Output SIAM	Real-time and accurate financial reports, operational information related to resource usage, and in-depth analysis related to service and product quality.
Outcome SIAM	Improved information quality and in-depth analysis to support the company's strategic decisions. Assist in achieving revenue targets, monitor financial performance, and improve service quality based on customer complaints.

Based on the results of an interview with *the owner* of the LUV GOLD Kediri Restaurant. The researcher still needs the next informant, namely customers, here the researcher limits 3 customers who often visit the LUV GOLD Kediri Restaurant. But some customers did not want to be identified, the informants were Mr. A, Rian, Mr. AA.

Researchers : "Morning, sir. I would like to discuss the Management Accounting Information System or SIA. What do you think is the role of SIA in the company's operations?"

Mr. A : "Good afternoon. Hmm, to be honest I don't know for sure. Maybe some kind of financial system? I hear the term a lot in some places, but I don't know the details."

Researchers : "That's right, sir. SIA is indeed related to finance. It is a system used to collect, store, and manage a company's accounting data to facilitate decision-making."

Mr. A : "Thank you for the explanation"

The definition of SIA according to the next customer, namely Mr. AA

Researchers : "Good afternoon, sir. I am conducting research on Accounting Information Systems (SIA). Have you heard of SIA before?"

Mr. AA : "Good afternoon. Honestly, I'm not familiar with the term. What exactly is SIA?"

Researchers : "SIA is a system that integrates information technology to help with accounting processes, such as recording transactions, compiling financial statements, and monitoring the company's financial condition."

Mr. AA : "Oooo Like that. Thank you for providing an explanation that is easy to understand."

Researchers : "Good and good, sir. Hope it helps."

Then the definition of SIA according to another customer, namely Rian

Researchers : "Hello, Rian. Thank you for being willing to be interviewed. I would like to ask you for your views on SIAM, especially in your day-to-day duties as a finance staff."

Rian : "Hello. For me, SIAM is a very helpful tool in making the task of financial recording easier. The system automatically records all transactions, so we don't need manual data entry, which is often time-consuming and error-prone."

Researchers : "What is your experience in handling complaints to this company, and the extent to which management accounting information systems help solve your problems."

Mr. A : "I used to have problems with the product I bought, but after filing a complaint, their information system gave me *an update* on the status but the word mereka has not been fully addressed."

The next customer also said the same thing

Rian : "After having a problem with their service recently and having to file a complaint, their information system has apparently recorded the same problem that I am experiencing, so when there is a complaint I quickly resolve it so that it is more efficient."

In contrast to the statement of Mr. AA that I interviewed

Mr. AA : "My complaint process is a bit slow, I don't know what is wrong with their information system so the response is a little slow."

To convince the response from some of these customers, the researcher asked how the company responded after the incident of their complaint.

Researchers : "Are you sure that this company is taking precautions based on the management accounting information system against possible complaints?"

Mr. A : "Yes, I feel that I am still hesitant about some changes in their products and services after some complaints have surfaced."

Rian : "I see that they seem to be responding to problems that often arise from their information systems. They made product changes to address the issues we reported."

- Mr. AA : "I'm not too sure. My complaint is related to a problem that may have existed before, and I see no action."
- Researchers : "As a customer who visits the LUV GOLD Kediri Restaurant quite often, maybe there is input from you if one day there is a problem in the information system."
- Mr. A : "In my opinion, to solve these obstacles, I only suggest to evaluate the system and adjust to the needs of the company."
- Rian : "If there is a problem, yes, maybe, this is just a suggestion, information system users should coordinate with the IT team first to solve the problem that occurs."
- Mr. AA : "Maybe one of the steps that can be taken is to ensure that the users of the system get training that is sufficient so that the information system also runs well and as expected."

Summary of Mr. A's Interview

Aspects	Mr. A
SIAM Definition	Do not know the definition of SIA.
SIAM Function	Manage and monitor the status of complaints effectively.
Benefits of SIAM	Provide complaint status updates.
Input SIAM	Customer complaint data.
SIAM Process	Record complaints and provide status updates to customers.
Output SIAM	Information on complaint resolution steps.
Outcome SIAM	Improved customer experience, feeling the problem is well handled and quick response.

Summary of Mr. AA Interview

Aspects	Mr. AA
SIAM Definition	Do not know the definition of SIA in the Company.
SIAM Function	Logs complaints, but slow responses.
Benefits of SIAM	Provides information about the estimated time to resolve complaints, although it can be more transparent.
Input SIAM	Customer complaint data.
SIAM Process	Record and provide information about complaints, although sometimes slow in response.

Output SIAM	Fairly clear information about the status of complaints.
Outcome SIAM	It needs to improve response speed and training for system users to run better.

Rian Interview Summary

Aspects	Rian
SIAM Definition	SIA is a very helpful tool in making the task of financial recording easier. The system automatically records all transactions, so we don't need manual data entry, which is often time-consuming and error-prone.
SIAM Function	Record complaints and speed up the resolution process.
Benefits of SIA	The system logs similar issues before, so complaints are resolved quickly and efficiently.
Input SIAM	Customer complaint data.
SIAM Process	Log issues and provide updates on resolution steps.
Output SIAM	Full information about the steps taken to resolve the complaint.
Outcome SIAM	Increased efficiency, quick response, and feeling more valued as a customer.

As a reinforcement material, the researcher conducted interviews with 1 employee of the admin section on the implementation of the management accounting information system as a user who issues information.

Researchers : "Good afternoon. I would like to hear your views on the role of Management Accounting Information Systems in your work as an admin in this company?"

Employee Admin : "Good afternoon. In my opinion, SIAM helps us monitor many things, from raw material stock, to customer orders. All transaction-related information can be accessed from one system, so I can work more efficiently."

Researchers : "What is your experience in using management accounting information systems in carrying out daily administrative tasks?"

Employee Admin : "I consider this system very helpful in carrying out administrative tasks. I can easily manage and access the data I need to create reports, perform analysis, and support other needs."

Researchers : "Do you face obstacles that cause delays in the delivery of information?"

- Employee Admin : "Yes, I have experienced delays. For example, there are times when I have to wait a long time to access the data I need due to network disruptions or slow system performance."
- Researchers : "Do you as an admin employee who issues financial statements feel that the implementation of a management accounting information system has increased *stakeholder* satisfaction?"
- Employee Admin : "As an admin employee who is responsible for issuing financial statements, I feel that the implementation of the management accounting information system has significantly increased stakeholder satisfaction. The ability to provide accurate and actual information consistently has affected their satisfaction."

Admin Employee Interview Summary

Aspects	Employee Admin
SIAM Definition	In my opinion, SIAM helps us monitor many things, from raw material stock, to customer orders. All transaction-related information can be accessed from one system, so I can work more efficiently.
SIAM Function	Support administrative tasks, including data management, report generation, and analysis.
Benefits of SIAM	Facilitate data access and management, increase efficiency in report creation, and provide accurate and structured information for analysis needs.
Input SIAM	Administrative, financial, and information data required for the report.
SIAM Process	Data processing to produce accurate and fast reports and analysis, although sometimes there are delays due to technical constraints.
Output SIAM	Accurate and detailed administrative and financial reports, as well as information for analysis and decision-making.
Outcome SIAM	Increase stakeholder satisfaction with accurate and up-to-date information, as well as optimism for future system development.

Based on the results of the researcher's observations on stakeholder perception of the implementation of the management accounting information system, focusing on the assessment of *the* revenue target achieved and the response to customer complaints. Stakeholders (owners) reported that the implementation of the management accounting information system has helped the company achieve the revenue targets that have been set. Stakeholders (owners) mentioned that this system provides better progress on the company's financial performance, allowing for more timely and effective decision-making. The admin

employee as a system user feels that the management accounting information system has helped even though they have to get obstacles to the delay in the system's response.

Stakeholders (customers) interviewed stated that they felt in response to their complaints after the implementation of the management accounting information system. They feel that management is more responsive in responding to financial or product service issues that may arise, thus affecting customer satisfaction. However, from the results of the interview, there are several complaints that arise are related to some delays in completing system repairs or responses that may affect the customer experience in the short term.

CONCLUSION

Based on the results of the research that has been explained by the informant, the conclusion that can be drawn from this study is that the perception of stakeholders towards the implementation of management accounting information systems varies greatly, depending on the role and experience of each party involved. This is influenced by a number of critical factors, including customer complaints, set revenue targets, and obstacles that may occur in implementation. For managers, management accounting information systems are often considered a strategic tool in line with their functions and benefits that support more timely and accurate decision-making. This system allows them to access information in real-time, conduct in-depth analysis of the company's performance, and plan more effective strategies. On the other hand, operational employees may experience challenges in the reporting process and the needs of the service department, although it can provide better efficiency and accuracy in their tasks. However, challenges arise in terms of complex system integration and organizational adjustment of the company.

SUGGESTION

1. Companies need to strengthen the management accounting information system with features that enable effective management of customer complaints, monitor and respond to complaints quickly, increase customer satisfaction and maintain loyalty.
2. Before the implementation of a management accounting information system, it is important to set realistic revenue targets based on accurate analysis of historical data and business projections.
3. For the next researcher to conduct further research on the influence of customer complaints and the achievement of revenue targets. Continuous evaluation of implementation is also important to identify areas for improvement and ensure that the system continues to support the company's strategic objectives.

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