

Analysis of the Implementation of Accounting Information Systems on Individual Performance, Organizational Performance, and Net Benefits

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Abstract: The development of information technology has encouraged business actors, including small enterprises in the food and beverage sector, to adopt Accounting Information Systems (AIS) to support financial and operational management. Selesa Coffee & Eatery, as a small enterprise, has implemented ESB POS (Esensi Solusi Buana Point of Sales) to facilitate transaction recording and financial report management. This study aims to analyze the impact of implementing an ESB POS-based AIS on individual performance, organizational performance, and net benefits using the DeLone & McLean (2003) model framework. The research employed a qualitative approach with a case study strategy. Data were collected through interviews with managers and accounting staff, direct observation of the café's operational activities, and documentation of system-generated financial reports. Data analysis was conducted using the Miles & Huberman model, which includes data reduction, data presentation, and conclusion drawing, along with triangulation to validate the findings. The results show that the implementation of ESB POS enhances individual performance by simplifying record-keeping, accelerating reporting, and reducing manual errors. At the organizational level, the system supports operational efficiency, transparency, and work coordination. In terms of net benefits, the system contributes to improved data accuracy, time efficiency, and provides support for evaluation and strategic decision-making. This study concludes that the implementation of an ESB POS-based AIS significantly contributes to the sustainability of small enterprises.

Keywords: Accounting Information Systems; ESB POS; Individual Performance; Net Benefits; Organizational Performance.

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1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are one of the backbone sectors of Indonesia's economy. According to data from the Coordinating Ministry for Economic

Affairs, the number of MSMEs in Indonesia has reached more than 64 million business units, accounting for approximately 99% of total national enterprises, contributing 60.5% to the Gross Domestic Product (GDP), and absorbing around 97% of the national workforce (Coordinating Ministry for Economic Affairs, 2025). These figures highlight the highly strategic role of MSMEs in sustaining the Indonesian economy. However, despite their significant contribution, MSMEs face serious managerial challenges, particularly in the fields of accounting and finance. Many MSMEs still rely on manual bookkeeping, which is prone to errors, delays in reporting, and data inconsistencies (Maulia, 2024). In fact, accurate and timely financial information is crucial to support sound business decision-making. Unreliable information leads to difficulties in cost control, budget planning, and anticipating potential financial risks.

One solution to these problems is the adoption of an Accounting Information System (AIS). AIS is designed to collect, store, process, and present financial data systematically to generate relevant and accurate information for decision-making (DeLone & McLean, 2003). Research by Akadiati et al. (2022) shows that the use of AIS has a positive impact on the quality of MSMEs' financial data, including data security and integrity. Similarly, Sutriani et al. (2020) found that computer-based AIS is more effective than manual bookkeeping, with an efficiency rate of up to 87.5%. Nevertheless, the adoption of AIS among Indonesian MSMEs remains limited. The majority of MSMEs do not even implement systematic financial

recording, whether manually or through information systems (Jasriani & Khoirina, 2023). The main obstacles include limited technical competence of human resources, high implementation costs, and a lack of awareness regarding the importance of accounting practices. These challenges hinder the widespread benefits of AIS for MSMEs in Indonesia.

One theoretical framework that can be applied to evaluate the success of information systems is the DeLone & McLean Information Systems Success Model (2003). This model explains that the success of an information system is determined by system quality, information quality, and service quality, which in turn affect system use and user satisfaction, ultimately resulting in net benefits for both individuals and organizations. In the context of MSMEs, this model is highly relevant, as it assesses whether the implementation of AIS truly helps employees work more effectively (individual performance), supports organizational operational effectiveness (organizational performance), and provides tangible contributions to business sustainability (net benefits).

The success of AIS implementation is largely determined by the extent to which the system supports individual performance. A well-implemented information system can accelerate work processes, reduce recording errors, and increase the productivity of financial and administrative staff. Research by Listiani & Yadnyana (2024) shows that the quality of accounting systems is closely related to user performance efficiency. Likewise, Mauliana & Nazaruddin (2025) emphasize that user satisfaction is an important indicator for evaluating whether an information system genuinely benefits individuals. Beyond individual aspects, the benefits of AIS implementation can also be seen in organizational performance. Organizational performance refers to operational effectiveness, internal control, and managerial capability in strategic planning. Lestari & Kuntorini (2020) found that AIS enhances organizational effectiveness by providing relevant and timely information. The final dimension is net benefits, which reflect the overall value generated for both individuals and organizations. Effective AIS implementation can improve business process efficiency, generate cost savings, and support better decision-making (Huy & Puc, 2025).

These phenomena are also evident in the case of Selesa Coffee & Eatery in Denpasar. In its early operations, the café still relied on manual bookkeeping to manage transactions and financial reports. The manual system created various problems, such as delays in daily transaction recording, input errors, and duplicate entries during report compilation. These issues affected individual performance, particularly among cashiers and administrative staff, who required more time to complete their tasks and were prone to repeated mistakes. At the managerial level, difficulties arose in obtaining timely and accurate financial information. Monthly reports were often available only several days after the period ended, thereby hindering performance evaluation and strategic decision-making. This situation illustrates organizational performance problems, as reporting delays and the lack of real-time data undermined internal control. From the perspective of net benefits, the problems led to indirect losses, including additional costs for report corrections and missed opportunities to make timely decisions.

In 2022, to address these challenges, Selesa Coffee & Eatery began using ESB POS (Esensi Solusi Buana Point of Sales) as part of its AIS. This system was expected to automatically record transactions, generate more accurate and real-time financial reports, and support managerial decision-making. Based on these considerations, this study is entitled: "Analysis of the Implementation of Accounting Information Systems on Individual Performance, Organizational Performance, and Net Benefits at Selesa Coffee & Eatery."

2. METHOD

This study employs a qualitative approach grounded in post-positivist philosophy, with the researcher serving as the primary instrument. Data were collected through interviews, observations, and literature review, and subsequently analyzed inductively to understand the meaning of Accounting Information System (AIS) implementation on financial performance at Selesa Coffee & Eatery. The research was conducted at Jl. Tukad Batanghari No.12, South Denpasar, with the research object being the use of the ESB POS-based AIS. The study focused on managers and accounting staff selected through purposive sampling, based on criteria relevant to the research objectives (Sugiyono, 2017; Silaen, 2018).

The data used consist of qualitative data obtained from primary sources through direct interviews with key informants, supported by secondary data from literature, articles, and related documents. The research instruments included digital recording and note-taking devices such as smartphones and laptops to document the data collection process. Source

triangulation was applied to ensure validity by comparing the results of interviews with managers, accounting staff, and company documents, so that the information obtained remained consistent and reliable (Sugiyono, 2017).

The collected data were analyzed using qualitative descriptive techniques through three main stages: data reduction, data presentation, and conclusion drawing or verification. Data reduction involved summarizing key information and selecting the most relevant points; data presentation was carried out in narrative form to facilitate understanding; and conclusions were drawn based on patterns identified from the findings. Through these stages, the study is expected to provide a comprehensive understanding of how AIS implementation contributes to financial performance at Selesa Coffee & Eatery (Miles & Huberman, 2018).

3. RESULTS AND DISCUSSION

Description of Research Results and Discussion of Research

Impact on Individual Performance

Selesa Coffee & Eatery has used a digital-based Accounting Information System since April 2022 by implementing ESB POS (Esensi Solusi Buana Point of Sales). The system is applied for recording sales transactions and monitoring inventory. The use of ESB POS has been fully integrated, replacing manual bookkeeping.

Based on interviews with the manager of Selesa Coffee & Eatery, the main reason for adopting ESB POS is its user-friendly nature. The system is utilized not only for recording daily transactions but also for monitoring stock and generating revenue summaries. The manager further stated that the system greatly facilitates real-time cash flow monitoring and supports decision-making processes, such as identifying the most profitable and best-selling menu items. Similarly, the accounting staff remarked: “The system is good, easy to understand, and faster. It already provides financial reports that we can directly use for decision-making.” This statement indicates that the implementation of ESB POS has had a positive impact on individual performance, particularly for employees directly involved in transaction recording and financial reporting. The system simplifies daily tasks, as transaction recording that was previously manual has now been automated. This reduces administrative workload, minimizes the risk of input errors, and accelerates access to sales data.

The ease of use of ESB POS has also improved staff work efficiency. System stability and intuitive feature navigation are key factors that support individual performance in task execution. In addition, the quality of information generated by ESB POS, such as inventory data and transaction history, provides a solid foundation for staff to conduct preliminary analyses before compiling them into financial reports. This enhances staff confidence in their work results, as the data are considered more accurate and relevant compared to previous manual records. From the perspective of user satisfaction, staff emphasized that the system enables them to work more effectively and efficiently. ESB POS has delivered tangible benefits by reducing individual workloads and increasing productivity. Thus, the implementation of this information system has been proven to enhance individual performance at Selesa Coffee & Eatery, in line with the individual impact dimension of the DeLone and McLean Information Systems Success Model.

Nevertheless, several technical challenges remain. One issue is the need for the café to configure separate menus for online orders due to differences in pricing compared to dine-in orders. Moreover, an ESB POS account can only be accessed on one device at a time. If another device attempts to log in, the account on the previously logged-in device will be automatically logged out.

Table 1. Summary of Interview Results with Informants on the Use of AIS.

Theme	Interview Results	Findings/Key Statements
Ease of Use	“The system is more user-friendly and facilitates the monitoring of transactions and inventory.”	The system helps monitor cash flow and raw material stock in real time.
Practicality and Speed	“The system is good, easy to understand, and faster.”	The system accelerates the recording process and supports decision-making.
Technical Constraints	“The dine-in purchase price differs from the online price.”	The café must configure a special setup for online orders beforehand.

Source: Processed Data (2025).

Impact on Operational Effectiveness

The implementation of ESB POS at Selesa Coffee & Eatery has not only affected individual users but has also contributed to enhancing overall organizational performance. The system supports a more structured workflow, ranging from sales transaction recording and inventory management to the compilation of sales data that can serve as a basis for planning. The accounting staff stated: “The system is good, easy to understand, and faster.” Consequently, coordination across departments has become more effective as all data are stored within the same system.

From the perspective of efficiency, the organization benefits from accelerated operational processes. For instance, financial reports can be directly accessed by the manager without waiting for manual recaps from staff. As the manager explained: “We can print any transaction already recorded in the system without having to record it manually.” This feature enables management to make faster strategic decisions, such as determining which menu items should have increased stock or evaluating products that are less in demand.

Overall, the use of ESB POS has improved organizational performance through two main aspects: operational efficiency and streamlined recording and reporting processes. This aligns with the organizational impact dimension of the DeLone and McLean Information Systems Success Model, which measures system success by the extent to which it supports organizational goals.

Table 2. Summary of Interview Results with Informants on the Impact of Operational Effectiveness.

Theme	Interview Results	Findings/Key Statements
Operational efficiency	“It is possible to print any transactions already recorded in the system without the need for manual entry”	The system helps track cash flow and raw material stock in real time
Recording and reporting process	“The system is efficient, user-friendly, and operates more quickly”	The system speeds up the recording process and the preparation of financial statements

Source: Processed Data (2025).

The Impact of Using Accounting Information Systems on Net Benefit

The implementation of the Accounting Information System (AIS) through ESB POS at Selesa Coffee & Eatery has a significant impact on net benefits, which refer to the net advantages the organization gains from using the information system. Within the framework of DeLone & McLean (2003), the net benefits dimension encompasses the extent to which an information system contributes meaningfully to both individuals and the organization, whether in the form of work efficiency, improved decision quality, or enhanced competitiveness.

Based on interviews with the manager, one of the most tangible benefits of implementing ESB POS is the increased transparency and accountability of transactions. Before using the system, discrepancies often occurred between financial reports and actual conditions, particularly when employees took food or beverages entitled to them but did not formally record the transactions. This caused losses and made financial reports fail to reflect the actual situation. The manager stated: “Before using ESB, some transactions were not recorded, for example, employees taking food or beverages they were entitled to. This made the sales reports inconsistent with the actual situation. Now everything can be recorded in the system, making it clearer and more transparent.” This statement illustrates that the presence of ESB POS can minimize potential losses while improving the accuracy of financial reporting. Such transparency is crucial for small businesses like Selesa Coffee & Eatery, as even minor discrepancies in record-keeping can directly impact profitability and business sustainability.

In addition to transparency, another impact observed is efficiency in report preparation. The accounting staff explained that data from ESB POS, when processed through Microsoft Excel, can be converted into formal financial reports, significantly aiding in speeding up administrative work. The accounting staff stated: “The system is very helpful in recording, from stock purchases to report preparation.” This indicates that ESB POS has reduced administrative workload, minimized input errors, and accelerated the reporting cycle. Thus, the net benefits of the system extend beyond technical convenience and are also reflected in operational efficiency, supporting managerial decision-making processes. In conclusion, the net benefits of implementing an ESB POS-based AIS at Selesa Coffee & Eatery primarily include increased transparency and transaction accountability, as well as time and labor efficiency in financial report preparation. These results demonstrate that the presence of an

accounting information system impacts not only technical aspects but also provides strategic advantages for business continuity and growth.

Table 3. Summary of Interview Results with Informants on the Impact of Using SIA on Net Benefits.

Theme	Interview Results	Findings/Key Statements
The effect on the transparency and accountability of transactions	“Before using ESB, some transactions were not recorded, such as employees taking food and beverages they were entitled to. This caused the sales reports to be inconsistent with the actual situation. Now, everything can be recorded in the system, making it clearer and more transparent”	Improving the transparency and accountability of transactions and reducing the risk of losses due to unrecorded transactions
Efficiency in preparing reports	“The system greatly assists in the recording process, from inventory purchases to report generation”	Enhancing efficiency in time and effort for financial report preparation while minimizing the risk of input errors

Source: Processed Data (2025).

Data Triangulation

Data triangulation in this study aims to enhance the validity and reliability of research findings by comparing data from multiple sources. In this research, the researcher employed source triangulation, combining data from interviews, direct observations, and supporting documents such as financial reports generated by ESB POS.

The first data source consisted of interviews conducted with two informants, namely the manager and the accounting staff of Selesa Coffee & Eatery. From these interviews, the researcher obtained information regarding the use of the ESB POS system, perceptions of the system's ease of use and benefits, and its impact on work effectiveness and financial performance. Both informants stated that the system is very helpful in recording daily transactions, monitoring sales, and preparing reports. For instance, the accounting staff mentioned: “The system has been extremely helpful in recording, from stock purchases to report preparation.” This opinion aligns with the manager's statement that the system facilitates the process of recording and monitoring the business's financial activities.

The second data source was derived from direct observations conducted by the researcher at the business location, where the use of ESB POS at Selesa Coffee & Eatery was carefully examined. During the observation, the researcher found that the accounting staff could easily access the report menus in the ESB POS system to display sales data automatically generated by the system. These reports are stored digitally and can be retrieved as needed for weekly or monthly reporting. The researcher also noted that there were no significant obstacles in operating the system, indicating that users were already accustomed to utilizing it effectively.

The third data source consisted of financial report documents from Selesa Coffee & Eatery. These documents were used as objective evidence to support the statements made during the interviews, with one of the documents analyzed being the income statement. Additionally, the accounting staff demonstrated Excel report formats prepared based on data from ESB POS. Although the system-generated data were still in raw form, they could still be effectively used to produce various financial reports.

Table 4. Summary of Data Triangulation.

Theme	Interview Results	Findings/Key Statements
Interview	“Using ESB POS simplifies the processes of record-keeping, reporting, and making financial decisions”	“The system is highly user-friendly and greatly assists in the recording process, from inventory purchases to report generation”
Observation	“Staff can efficiently access and utilize the menus available in the ESB POS system”	“The researcher conducted direct observation of the accounting staff utilizing the ESB POS system”
Dokument	“Financial report documents generated from ESB POS and subsequently processed in Excel format”	“Income statement of Selesa Coffee & Eatery”

Source: Processed Data (2025).

Data Analysis Process

In this study, the researcher employed the data analysis model from Miles & Huberman (2018), which consists of three main stages: data reduction, data display, and conclusion drawing and verification. The data reduction stage began during the interview and field observation processes, starting with reading and reviewing all interview transcripts from the two informants, namely the manager and the accounting staff of Selesa Coffee & Eatery. From the entire dataset obtained, the researcher then identified the main themes relevant to the focus of the study. This process involved selecting important information and grouping quotations. Some of the main themes that emerged from the data reduction process include the perceived ease of use of the system, the system's benefits for work efficiency (perceived usefulness), decision-making processes based on system data, and technical obstacles in using the system.

The reduced data were then organized and presented in a descriptive narrative illustrating the relationships among themes and ensuring consistency across data sources. The researcher wrote the interview and observation results into paragraphs organized according to the main themes that emerged, such as ease of system use, benefits for work efficiency, and support for decision-making processes. Data presentation involved directly quoting relevant statements from informants and interpreting them in the context of AIS use at Selesa Coffee & Eatery. For example, a quote from the manager regarding the ease of generating reports was explained as an indicator of perceived ease of use within the TAM framework.

The final stage of data analysis involved drawing and verifying conclusions. The researcher formulated interpretations based on the analyzed themes, which were then linked to the DeLone & McLean information system success model. In this model, system quality, information quality, and service quality influence system usage and user satisfaction, which ultimately impact individual performance, organizational performance, and net benefits at Selesa Coffee & Eatery. Verification was conducted by re-reading the data, discussing with the academic supervisor, and comparing interview results with document data.

Table 5. Summary of Data Analysis Process.

Analysis Stage	Explanation	Practical Examples
Data Reduction	"Sifting through interview and observation data to extract important themes"	The themes that emerged comprise the ease of using the system, its benefits for work efficiency, support for decision-making processes, and technical challenges
Data Display	"Constructing thematic narratives from the findings of interviews and observations"	"Informants' quotes include remarks such as: 'The system is efficient, user-friendly, and faster. It also generates financial reports that can be immediately utilized for decision-making.' This is associated with the concept of perceived ease of use
Conclusion Drawing	"Formulating conclusions based on the discovered themes and relating them to the DeLone and McLean information system success model"	The system's perceived ease of use and perceived usefulness contribute to the acceptance and operational effectiveness of ESB POS
Conclusion Verification	"Verification was conducted using data triangulation, consultations with the academic advisor, and thorough re-examination of the data"	The statements were corroborated using direct field observations and financial report documents.

Source: Processed Data (2025).

4. CONCLUSION

Based on the discussion and analysis conducted, it can be concluded that the use of an ESB POS-based Accounting Information System (AIS) at Selesa Coffee & Eatery has a positive impact on the three main dimensions analyzed.

From the individual performance perspective, the system assists both the manager and accounting staff in carrying out recording, reporting, and monitoring of financial transactions more quickly and accurately. The availability of user-friendly features and structured reports enhances work productivity and reduces the potential for manual errors.

Second, from the organizational performance perspective, the system supports overall operational effectiveness. Business processes, particularly those related to sales management,

inventory, and financial reporting, become more efficient and transparent. This strengthens interdepartmental coordination and provides a stronger basis for managerial decision-making.

Finally, in the net benefit dimension, the system's benefits are reflected in improved data accuracy, time savings, and support for business performance evaluation. The system contributes to maintaining the café's financial stability and creates long-term added value for business sustainability.

This study demonstrates that the implementation of an ESB POS-based Accounting Information System in small businesses like Selesa Coffee & Eatery not only enhances the performance of individual users and organizational operations but also generates tangible net benefits that support competitiveness and business continuity.

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