

Implementation of a Management Accounting Information System at CV. Damai Bogani

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ABSTRACT

CV. Damai Bogani is an agribusiness company that sells fruit seeds that still uses manual recording in managing transactions and operational information. This condition causes data to be inaccurate, prone to loss, and late reports, which hinders decision-making. This study aims to analyze the needs and potential of the implementation of Management Accounting Information System (SIAM) to improve operational efficiency. The method used is descriptive qualitative through interviews, observations, and documentation. The results of the study show that the company has not implemented SIAM so that the information has not been integrated and timely. The implementation of SIAM is considered important, but it is constrained by costs, human resource competencies, and the absence of SOPs that support computerized systems.

INTRODUCTION

In the modern business era characterized by fierce competition, advances in information technology, and increasingly complex market demands, companies are required to have high adaptability and operational efficiency. One of the important instruments in supporting operational efficiency and decision-making accuracy is the Management Accounting Information System (SIAM). The system provides accurate, relevant, and timely financial and non-financial information to assist management in formulating plans, controlling operational activities, and making strategic decisions.

According to Prayogo et al. (2025:4), the Management Accounting Information System helps management obtain accurate and timely information, so that it can improve operational efficiency and support better business decisions. The Management Accounting Information System not only plays a role in recording financial data, but also in providing predictive information that is useful for planning and evaluating company performance. The implementation of an ideal Management Accounting Information System is the main foundation for any company that wants to achieve operational efficiency and optimal decision-making.

The need for an integrated information system is increasingly felt to be important in the agribusiness sector, including fruit seed sales companies. CV. Damai Bogani is one of the agribusiness sector companies engaged in the sale of fruit seeds located in Kotamobagu, North Sulawesi. CV. Damai Bogani relies heavily on the accuracy of seed inventory data to maintain smooth operations and support crucial decisions. Unfortunately, the implementation of stock taking seeds in CV. Bogani Peace has not been effective. This can be seen from the results of recording stock taking which is often inconsistent or different between periods, especially due to the high rate of employee turnover. This creates uncertainty of seed stock information, which ultimately hinders efficiency in production and sales planning, and makes it difficult for management to make informed decisions regarding the procurement, utilization, and valuation of seed assets.

Sudarmanto et al. (2025:7) stated that the implementation of a management accounting information system based on digital technology is an important need to increase the speed, accuracy, and relevance of managerial information. The application of structured and integrated SIAM is expected to be a solution for CV. Damai Bogani to overcome these various problems. So far, research on the implementation of SIAM has been focused more on large manufacturing companies and the financial services sector, while the medium-scale agribusiness sector has received little attention. Agribusiness companies such as CV. Damai Bogani has complex managerial information needs and demands a system that is able to present data quickly and accurately.

Therefore, this study was conducted to analyze how the implementation of the Management Accounting Information System in CV. Damai Bogani can improve the efficiency of managing production costs, inventory, and support more timely and data-driven strategic decision-making. It is hoped that the results of this research can provide a comprehensive overview and become a reference for similar companies in developing effective and adaptive management information systems in the agribusiness sector.

Several previous studies have also highlighted the importance of implementing Management Accounting Information Systems (SIAM) in supporting efficiency and decision-making. For example, Siregar & Irfan (2024) found that the implementation of SIAM is able to improve managerial performance in plantation companies through the efficiency of managerial information. Jurjais, Su'un & Hajering (2021) show that SIAM plays an important role in supporting planning, control, and decision-making between divisions in service companies. Meanwhile, Ahmad et al. (2024) emphasized that SIAM can increase transparency, accountability, and decision effectiveness in the government sector.

However, most of the research focuses more on manufacturing, service, and public sector companies. Research on agribusiness companies, especially medium-scale such as CV. Bogani's peace is still relatively limited. Therefore, this research is important to fill the gap by analyzing the application of SIAM in the context of fruit seed sales companies. Thus, it is hoped that the results of this research can enrich the literature and make a real contribution to managerial practices in the agribusiness sector.

LITERATURE REVIEW

Accounting

According to Kieso et al. (2019:3), accounting is a process that involves the activity of identifying, measuring, and communicating financial information about an economic entity to parties who need the information. The experts also classified accounting into two main categories, namely financial accounting and management accounting. Meanwhile, in the Great Dictionary of the Indonesian Language (KBBI), the term accounting comes from the root word account which means a book or record of financial transactions. Hutabarat (2024:3) defines accounting as an art of measuring, conveying, and interpreting financial activities. In today's economic development, accounting has a very strategic role for companies, where its functions include the process of recording, classifying, summarizing, reporting, and interpreting all financial transactions that occur in an organization. All business activities that take place are recorded and processed into financial reports that can be used by management and other interested parties.

Management Accounting

According to Irnawati et al. (2021:2), management accounting is a part of accounting that is used to produce information needed by management in managing companies. The information presented in management accounting is not only financial, but also includes non-financial aspects, which are relevant to support the decision-making, planning, control, and performance evaluation processes within the company. Management accounting focuses on providing information for the company's internal users and is flexible, as it is not bound by generally accepted financial accounting principles. The information produced is adjusted to managerial needs, making it more effective in supporting the management of daily operational activities.

Accounting Information System (SIA)

According to Rahmawati et al. (2020:1), an Accounting Information System is a computer-based system that collects, records, stores, and processes financial data to produce accounting information that is useful for various parties in the organization. This system is an integral part of the management information system designed to provide relevant, timely, and accurate information to management in planning, control, and decision-making. Explained further, Rahmawati et al. (2020:12) explained that the Accounting Information System has three main functions, namely:

1. Supporting the implementation of the company's daily operations.
2. Supporting managerial decision-making.
3. Fulfilling reporting responsibilities to external parties.

This system consists of several important components, including: hardware, software, databases, operational procedures, and human resources. Each component plays a role in ensuring the smooth recording and management of financial data in an integrated manner Rahmawati et al. (2020:13).

Management Accounting Information System

The Management Accounting Information System (SIAM) is a system designed to identify, collect, process, and present financial and non-financial information that is relevant to management in the process of planning, control, and decision-making. According to Hansen and Mowen (2021:35) in *Management Accounting* (11th Edition), SIAM is a system structure that collects and reports information used by management to support the organization's managerial activities. In line with that, Garrison, Noreen, and Brewer (2022:12) explain that SIAM functions to assist managers in determining policy direction, assessing performance, and improving the efficiency and effectiveness of company operations.

According to Horngren et al. (2021:44) in *Cost Accounting: A Managerial Emphasis* (17th Edition), SIAM is divided into three main types, namely Full Management Accounting Information System, Differential Management Accounting Information System, and Accountability Management Accounting Information System.

- a. The Full Management Accounting Information System functions to provide comprehensive information on all financial and non-financial activities of the organization to assess the efficiency and total performance of the company.
- b. Differential Management Accounting Information System focuses on providing relevant information that shows the difference in costs and revenues between various decision alternatives, such as make or buy decisions or special orders, thus assisting management in determining the most profitable option.
- c. Accountability Management Accounting Information System is oriented towards the measurement of managerial performance based on the responsibilities of each organizational unit.

Operational Efficiency

Operational efficiency reflects a company's ability to make optimal use of resources to produce maximum output at the lowest possible cost. According to Irnawati et al. (2021:70), Efficiency is the ability to carry out tasks or work by using available resources sparingly without wasting time, effort, or cost. This is very important so that the company's activities can run in accordance with the goals that have been set economically and effectively. In this context, the Management Accounting Information System (SIAM) plays a central role in supporting operational efficiency through the provision of accurate and timely accounting information. The information generated from SIAM allows management to control production costs, monitor budget irregularities, and evaluate the performance of each business unit more efficiently.

Decision Making

Decision-making is the process of choosing the best course of action among several available alternatives by considering a variety of relevant information. According to Rahmawati et al. (2020:104), the Management Accounting Information System can assist company managers in the process of making important decisions, such as determining selling prices, production cost budgets, and investment decisions.

Decision Making Measurement Tools

Based on the theory of Management Accounting Irnawati (2021:220) and Management Accounting Information System Rahmawati et al. (2020:11-12), it is explained that there are several indicators or measurement tools that can be used to assess operational efficiency and the quality of decision-making after the implementation of SIAM.

Indicators of operational efficiency include:

- a. Average process time of input production transaction data.
- b. Average time to generate cost reports.
- c. Number of data input errors per production period.

Meanwhile, decision-making indicators include:

- a. Average time of decision making after the report is received.
- b. Completeness of information supporting the decision.
- c. The level of accuracy of the results of the decisions taken.

Increased Efficiency and Decision Making

To measure the success and benchmark of the implementation of SIAM in CV. Damai Bogani, it can be compared the conditions before and after the implementation of the system. Based on references from the Management Accounting Information System Rahmawati et al. (2020), it is stated that the success benchmarks include:

- a. Reduced production cost reporting time.
- b. Decrease in the number of data input errors.
- c. Strategic decisions are taken after reports are received.

Every management decision is supported by complete and up-to-date cost data, raw material stocks, cost of production, and income statements. Thus, the implementation of SIAM integrated in CV. Damai Bogani is expected to be able to improve operational efficiency, speed up report creation, minimize data errors, and support fast, accurate, and accountable information-based decision-making.

Stages of Decision Making

According to the theory put forward by Simon (1960) in the book Decision Making Theory Febriansah et al. (2020:2) wrote that the decision-making process consists of 4 stages, namely:

1. Intelligence
The stage of identifying and understanding problems through data and information collection.
2. Design
The stage of formulating various possible alternative solutions to solve the problem.
3. Choice
Choose the best alternative among a variety of pre-designed options.
4. Implementation
Implementing the decisions that have been chosen, as well as evaluating the results.

This process helps decision-makers to be able to determine the most effective and efficient option according to the conditions they face.

Factors Influencing Decision Making

Decision-making in an organization is influenced by several important factors. Febriansah et al. (2020:9-11) mention these factors including:

1. Decision Maker:
An individual who has the authority to make the final decision.
2. Objective:
A goal or goal to be achieved through the decision taken.

3. Constraints:
Constraints that come from internal and external factors that can hinder the decision-making process.
4. Uncertainty:
The level of uncertainty about the upcoming situation.
5. Risk:
The potential difference between expected results and reality.
6. Utility:
The usability value of each decision alternative.
7. Alternative:
Action options available.
8. Consequences:
The impact of each alternative.
9. Criterion:
A standard or criterion used to assess alternatives.
10. Value:
A score associated with the benefits or outcomes obtained.
11. Model:
A picture or simulation that represents a real situation in the form of a table, graph, or formula.

Decision Making Process

The decision-making process is carried out through a series of systematic steps. Febriansah et al. (2020:3-5) state that the process consists of:

1. Understanding the problem.
2. Collecting and analyzing data.
3. Developing alternative solutions.
4. Evaluate available alternatives.
5. Choosing the best alternative.
6. Implementing decisions.
7. Evaluate the results of the decision.

These steps aim to ensure that decision-making can be carried out logically, rationally, and with minimal risk.

Information System Support in Decision Making

In supporting fast and accurate decision-making, information systems have a very important role. Febriansah et al. (2020:16) emphasizes that data and information are the main raw materials for decision-making mechanisms. Without the presence of information, it will be difficult to formulate decisions that have economic value. Information systems help provide relevant and timely data, making it easier for decision-makers to assess the situation, formulate alternatives, and choose the best solution for the organization.

Decision Making Model

Febriansah et al. (2020:21) mentioned one of the decision-making models in unstructured conditions, namely the Garbage Can Model. This model illustrates that under certain conditions, solutions are often available before the problem is identified, so decisions are made from the options available as the situation arises. This model is suitable for dynamic organizations, where information, problems, and solutions come one after another.

Decision-Making in Uncertain and Uncertain Conditions

According to Febriansah et al. (2020:23), decision-makers will always be asked to show their best performance in decision formulation, even before problems arise to the surface. A decision under certain conditions is taken when all the consequences of the choice have been known. Instead, decisions are made in uncertain or risky conditions when information about the outcome or impact of an alternative is not yet fully available.

METHODOLOGY

Types of Research

In this study, the type of research used is qualitative research with a descriptive approach. According to Sugiyono (2022:1), qualitative research is related to the collection and analysis of narrative data, not numbers. This method is used to dig up richer data and in-depth information related to the issue or problem being researched, with the aim of gaining a broader and more detailed understanding.

In relation to this study, the use of descriptive qualitative methods allows researchers to explore in depth the conditions of the implementation of management accounting information systems that have not been optimally implemented in CV. Peace Night. Through interviews, observations, and documentation, researchers can obtain a comprehensive picture of the reasons why the system has not been implemented, the obstacles faced, and how the company manages financial and operational information manually. Thus, the results of this study are expected to provide an in-depth understanding of the importance of implementing management accounting information systems in improving operational efficiency and supporting future decision-making.

Research Location and Time

This research will be carried out at CV. Damai Bogani which is located at Jalan Desa Besar Dua No. RT.007, Poyowa Besar II, Kec. The research will be carried out from October 2025 until it is completed.

Data Type

The data used in this study includes qualitative data, namely: Qualitative data is a type of data that is presented in the form of words, sentences, or visuals such as images, which function to provide in-depth information about a phenomenon. In this study, qualitative data was obtained through interviews with CV leaders and employees. Peace Night. The interview contained a series of questions designed to explore information about the conditions of accounting and management management that are still carried out manually, the obstacles faced, and their views on the importance of implementing a management accounting system in improving efficiency and decision-making.

Data Source

The main source of information in this study consists of primary data and secondary data. Primary data was obtained directly from the field through interviews with individuals directly involved in the research of CV director, Damai Bogani Mr. Roni Kobandaha, thus providing relevant and specific information. Meanwhile, secondary data is information that has been processed by other parties and used as an additional reference to strengthen understanding of the research problem. These two types of data have an important role in analyzing in depth the management accounting system in improving efficiency and decision-making on CVs. Peace Night. The primary data in this study was obtained directly from the field through interviews or discussions with resource persons related to the management accounting information system at CV. Peace Night. The secondary data that will be used in this study is data obtained from company documents such as organizational structure, company history, and company vision and mission.

Data Collection Methods

Data collection in this study uses two main methods, namely: The interview method is carried out through a direct question and answer session with related parties at CV. Damai Bogani, namely the Director and employees involved in the company's financial and operational management activities. This interview is designed to explore the views, experiences, and obstacles faced by companies in managing accounting information manually, as well as exploring the needs and potential for the implementation of Management Accounting Information Systems (SIAM) in the future to improve operational efficiency and support managerial decision-making.

Data Analysis Methods and Processes

This study uses a qualitative data analysis method, which aims to describe and understand the findings obtained through interviews with key informants regarding accounting and management management in CV. Peace Night. The data collected is then analyzed by linking it to relevant management accounting theories, previous research results on similar topics, and applicable practices in efficiency management and decision-making in the agribusiness sector. In the analysis process, the researcher presents an in-depth description and interpretation of the interview results, and is supported by simple numerical data such as cost reports and production data to provide a more comprehensive picture of the company's actual condition.

The stages of analysis in this study include:

1. The researcher collected data from the results of interviews with the Director and Treasurer of CV. Damai Bogani as well as from direct observation of the financial recording process and inventory management at CV. Peace Night.
2. Classify data based on the results of interviews and data acquisition, namely obstacles in reporting, what SIAM implementation needs are good to use, and company readiness.
3. Compiling the results of the analysis into a discussion that explains the relationship between manual recording problems, reporting barriers, and the need for SIAM implementation.

Determine the right type of SIAM information. At this stage, the researcher determines the type of SIAM information that is most suitable for the CV. Peace Night. There are three types of SIAM information:

1. Full Information Provides complete information about all company activities, both cost and operational.
2. Differential Information Presents information that shows the difference in costs and benefits between several decision options.
3. Responsibility Accounting Information Presents information based on the responsibilities of each department in the company to assess performance and cost control. (Horngren et al, 2021:44)
4. Draw conclusions related to the research title on the CV. Damai Bogani, as well as providing advice related to the implementation of SIAM to improve efficiency and decision-making.

RESEARCH RESULT

The Condition of the Accounting Recording System at CV. Bogani Peace

Based on an interview with the Director of CV. Damai Bogani, Mr. Roni Kobandaha, and Treasurer, Mr. Alan Pontoh, are known that the company has not implemented a Management Accounting Information System (SIAM). All recording of sales transactions, cash, costs, and stock is still done manually through notebooks and physical memoranda. This is due to budget limitations for the development of computer-based systems, low human resource competence in operating accounting applications, and manual work habits that have been going on for a long time.

In addition, the absence of a standard recording SOP causes each section to have its own format, so that the data is often not uniform and makes it difficult to prepare reports. As a result, the treasurer must re-check before the report is submitted to the leadership.

Barriers in Data Management and Reporting

Based on the results of the interview, the process of preparing financial statements at CV. Damai Bogani is still done manually and involves many parts, such as nurseries, sales, fertilizer, and administration. Each department records its own transactions and then submits them to the finance department at the end of the month. The finance department must then double-check the transaction evidence, recalculate cash flow, and match it with stock data. This process takes a long time because there are frequent data mismatches or missing notes, so the new report is completed about 10–14 days after the end of the month. As a result, leaders are late in obtaining financial information and cannot make important decisions right away. Manual systems make companies reactive, as new actions are taken after a problem is seen in the report, rather than to prevent it in the first place.

Need for the Implementation of Management Accounting Information System (SIAM)

CV Management. Damai Bogani realizes the importance of implementing a Management Accounting Information System (SIAM) to improve recording, reporting, and decision-making. So far, manual systems often cause delays and data errors, so that the information needed by leaders is not available on time. Based on the results of the interviews, management needs a system that is able to present financial and operational data quickly, accurately, and in an integrated manner between departments. With SIAM, data from nursery, sales, and finance can be input simultaneously so that financial and inventory statements can be updated automatically. However, the implementation of SIAM has not been possible due to the main obstacles in the form of cost limitations, low human resource competence, and lack of training related to computer-based accounting systems. Therefore, the implementation of SIAM is seen as a medium-term strategic need that will be implemented gradually when the company has adequate financial and human resource readiness.

DISCUSSION

Manual System Condition Analysis Based on SIAM Components

The results of the research, CV. Damai Bogani is still fully using a manual recording system that has not been integrated between sections. All sales, purchases, cash expenditures, and seed inventory data are recorded manually in a physical notebook and memorandum without the help of computer devices or accounting applications. Each section such as nurseries, sales, and finance has its own record books that are periodically submitted to the treasurer for recap. Based on the results of the research obtained, the following is presented a flowchart that describes the process of implementing the Management Accounting Information

System (SIAM) at CV. Peace Night. This flowchart aims to show the logical flow from manual system conditions to an integrated management accounting system.



Figure 1. Flowchart Analysis of the Process of Implementing Management Accounting Information System (SIAM) in CV. Peace Night.

Source: Data Processing Results (2025)

This flowchart illustrates the flow of SIAM implementation in CV. Damai Bogani which is still in the manual recording stage and has not been integrated between parts. All transactions are recorded using physical notebooks and notes without the support of a computer system, so that data processing is slow and error-prone. This condition reduces operational efficiency because financial statements cannot be prepared quickly and accurately, so management is late in making decisions. When compared to SIAM components, the hardware, software, database, procedure, and brainware elements have not been adequately met.

Despite this, management is aware of the importance of SIAM, but is still constrained by costs, limited human resources, and training needs. Therefore, a realistic first step is to implement a simple Excel-based system as a transition to integrated SIAM. This flowchart shows the company's evolution process from a manual system to a more modern and data-based accounting information system.

Manual System Barriers to Reporting Efficiency

The results of the study show that the use of manual recording systems poses various obstacles that have a direct impact on the company's operational efficiency. According to Irnawati et al. (2021:70), operational efficiency is the ability of a company to optimally utilize resources to achieve maximum results with the least possible use of time and cost. However, the conditions in CV. Damai Bogani actually showed inefficiency because the recording and reporting process took a long time, which was about 10 to 14 days after the end of the month.

This delay occurred because each division submitted transaction data in the form of physical notes and cash books, then the finance department had to re-examine and compile a recap manually. Such lengthy workflows are not only time-consuming, but also increase the risk of record-keeping errors, such as misplaced notes, incomplete data, or discrepancies in numbers between sections.

CV. Damai Bogani, production cost information has not been compiled in a structured manner so that management has difficulty monitoring the expenditure of raw materials, labor, and operational costs in detail. This condition shows that the absence of SIAM causes companies to be unable to carry out cost control optimally. Without accurate, timely and easily accessible data, work efficiency is difficult to achieve because managerial decisions are more often based on estimates than factual information.

The Impact of Manual Systems on Managerial Decision Making

CV. Damai Bogani does not yet have a system that can produce financial and non-financial information quickly and accurately. This condition makes the decision-making process in the company slow. Director of CV. Damai Bogani revealed that reports are often late so that production decisions and seed purchases must wait for the completion of the report at the end of the month. This causes management to tend to be reactive, i.e. only act after problems arise, rather than proactively to prevent problems.

Information systems play a role as the main provider of data and information in the decision-making process. Without an adequate information system, managers find it difficult to assess the actual state of the company and cannot carry out data-based planning. This condition is in accordance with the reality in CV. Damai Bogani, where decisions such as the amount of production, the purchase of fertilizers, and the selling price of seedlings are still based on the personal experience and estimates of the leaders, not on the results of data analysis even though they still use a manual system.

CV. Damai Bogani has implemented recording in the marketing, seeds, and fertilizer divisions through daily sales recording, daily expense recording, and inventory recording to monitor incoming and outgoing stocks. These records are expected to help produce more accurate financial reports and reduce the occurrence of errors. With this step, the report preparation process becomes more organized, and management can monitor the company's financial condition more easily.

Needs and Readiness for SIAM Implementation

CV Management. Damai Bogani realizes that the implementation of the Management Accounting Information System (SIAM) is important to support planning, control, and decision-making as stated by Horngren et al. (2021). However, conditions on the ground show that companies still rely on non-standardized manual recording between divisions, so reports are often late, data is inconsistent, and information is difficult to obtain quickly. According to Horngren et al. (2021), the implementation of SIAM must be tailored to the company's capabilities and resources. CV. Damai Bogani is not ready to

implement full SIAM due to cost constraints, limited employee computer capabilities, and the lack of a standard recording procedure.

The most suitable type of SIAM for now is Accountability SIAM, which is a system that presents information based on the responsibility center of each division. This system can be implemented simply using Microsoft Excel, with an easy-to-understand report format that is collected periodically. The implementation of SIAM Accountability will make reports neater, reduce recording errors, speed up the provision of information for leaders, and facilitate the evaluation of the performance of each division. This system is a realistic first step towards a more integrated implementation of SIAM in the future.

Analysis of the Application of the Right Type of SIAM Information for CV. Bogani Peace

Table 1. The Right Type of SIAM is used on CVs. Bogani Peace

Types of SIAM Information	Explanation According to the Theory of Horngren, Flat, and Rajan (2021)	Conformity with CV Conditions. Bogani Peace	Analysis Results
(Full Information)	Provide complete information about all company activities, both cost and operational in an integrated manner.	CV. Damai Bogani does not have an integrated system, recording is still manual, data is incomplete, and there is no adequate database.	It is not suitable to implement (because it requires a more modern system and structured data).
(Differential Information)	Present information about the differences in costs and benefits between several alternative decisions.	CV does not have detailed cost data and has not conducted a formal alternative analysis of decisions.	It is not yet a major need, (because the supporting data base is not yet available).
(Responsibility Accounting Information)	Present information based on each section's responsibilities to assess performance and cost control.	CV already has a division of tasks (nurseries, sales, finance), so that recording per section can be done even though it is still manual.	The type of information is best applied (as an initial stage of SIAM implementation. It can be done with Excel

			without complex systems).
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Source: Data Processing Results (2025)

Based on the results of analysis and comparison with theory, not all types of SIAM information can be directly applied in CV. Peace Night. Full information cannot be used because the company still records all transactions manually so that the data is not complete and has not been properly compiled. Differential information is also not suitable because this type of information requires detailed cost data and a comparison of several alternative decisions, while companies do not yet have structured cost reports.

The third type of SIAM information, the type of information that is most suitable for the condition of CV. Damai Bogani is currently accountability information. This type of information is suitable because the company already has a clear division of tasks in each section, such as nurseries, sales, and finance. By applying accountability information, each department can record transactions according to its responsibilities, and the results can be combined into a neater report. The system also does not require complex technology so it can be run using Microsoft Excel as a first step before companies implement more modern systems in the future.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research and discussion on the Application of Management Accounting Information System (SIAM) in Improving Efficiency and Decision Making in CV. Damai Bogani, several things can be concluded. Each division in CV. Damai Bogani, such as nurseries, sales, and finance, still records transactions manually using physical books and notes so that the recapitulation process takes a long time and is prone to errors, resulting in new financial statements being prepared about 10-14 days after the end of the month, so that information is received late by management and hinders quick and accurate decision-making. When viewed from the components

Management Accounting Information System (SIAM), all elements such as hardware, software, databases, work procedures, and HR competencies have not been adequately met. However, management has recognized the importance of implementing SIAM to improve efficiency, reduce recording errors, and speed up the reporting process. Therefore, the implementation of simple Excel-based SIAM is considered a realistic first step towards a more integrated system and supports data-driven decision-making.

Based on the results of the research and the conclusions above, the researcher provides several suggestions that can be considered for CV. Damai Bogani and subsequent research. Companies can start the implementation of the Management Accounting Information System by using a simple application such as Microsoft Excel to record sales, purchases, and stock transactions. This will help reduce reliance on manual note-taking.

Companies need to create SOPs to manage the flow of transaction recording and report submission time, as well as provide basic training in the use of computers and Excel to employees so that the recording process is more directed, consistent, and ready to support the implementation of SIAM. Conducting training and mentoring for employees.

Given the limitations of human resources in the field of technology and accounting, companies need to conduct basic training in the use of computers and accounting applications to improve employee capabilities. Allocating a budget specifically for the development of SIAM. The application of information systems is a long-term investment. Therefore, management is advised to prepare funds gradually so that the SIAM development project can be implemented without disrupting the main operations.

ADVANCED RESEARCH

The next research is suggested to examine the implementation of the Management Accounting Information System (SIAM) in CV. Damai Bogani was quantitatively after a simple system based on Excel or accounting applications began to be implemented. The research focus can be directed to measuring the impact of SIAM on operational efficiency, reporting timeliness, and managerial decision-making quality. In addition, advanced research can also explore the readiness of human resources and the effectiveness of training in supporting the transformation from manual to computerized systems. Thus, the results of the next study are expected to be not only descriptive, but also provide empirical evidence regarding the benefits of SIAM for company performance.

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