



The Role of Accounting Information Systems in Management Decision Making at PT. Kawi Heritage Raharja (Wings) Bantaeng District

Muh.Ramli¹Arianto Dangkeng²Rafika Fausiah³Hasrul Wijaya

Lecturer Faculty Mega Buana University Business Palopo

Email: muh.ramli124@gmail.com

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Abstract

This research aims to determine the role of accounting information systems in management decision making at PT. Kawi Pusaka Raharja (Wings) Bantaeng Regency. This research is a type of research that is descriptive qualitative in nature. Data collection was carried out by means of observation, interviews and documentation. The data analysis methods used are data reduction, data presentation, and drawing conclusions/verification. Based on the results of the research that has been carried out, it can be concluded that the accounting information system at PT. Kawi Pusaka Raharja (Wings) Bantaeng Regency plays an important role in management decision making, because the computerized accounting information system and the quality of the accounting information system used is very effective and efficient so that management, especially managers in the company, make it easier to make decisions. Accounting information systems have played a very important role in decision making at PT. Kawi Pusaka Raharja (Wings) Bantaeng Regency despite the problems experienced in the accounting information system process, where often all activities and transactions within the company become hampered due to poor networking. However, this does not reduce the function of the accounting information system in decision making

1. Introduction

The advancement of technology has greatly impacted the business world, leading to rapid progress and development characterized by the utilization of modern machines and sophisticated communication tools (Harnengsih et al, 2018). With the evolution of modern machines, information systems within companies have also improved significantly, particularly accounting information systems. Accounting information systems play a crucial role in providing management with essential financial reports needed to assess various company activities, evaluate unit performances, and support decision-making processes (Syaharman, 2020). These systems serve as the backbone for effective decision-making, ensuring that management receives accurate and timely information to fulfill their responsibilities.

Efficient accounting information systems are vital for companies, as they provide a solid foundation, enhance transparency, and cater to the information needs of management (Mardiono & Hwihanus, 2023). Management relies on these systems to streamline

operations, minimize irregularities, boost productivity, and achieve organizational goals (Adisel & Thadi, 2020).

The implementation of computerized information systems further facilitates access to critical data and financial reports, enabling management to make informed decisions swiftly. Effective accounting information systems not only simplify employee tasks but also enhance overall company performance by improving workflow efficiency and increasing employee productivity. Given the significance of accounting information systems in company decision-making processes, the author aims to investigate their role in management decision-making at PT. Kawi Pusaka Raharja (Wings) in Bantaeng Regency.

2. Literature Review

UN Dewi et al. (2021). "The Impact of Accounting Information Systems on Management Decision Making: A Review." This study provides insights into the impact of accounting information systems on management decision-making processes. It discusses how these systems facilitate data



collection, processing, and reporting, ultimately aiding management in making informed decisions.

Chusnawati et al. (2019). "The Role of Accounting Information Systems in Decision Making: A Literature Review." This literature review explores the multifaceted role of accounting information systems in decision-making processes. It discusses how these systems stimulate problem definition, help in evaluating alternative actions, and provide relevant information for decision making. Susanto (2008). "The Importance of Quality Information in Decision Making: An Overview." This overview emphasizes the significance of quality information in decision-making processes. It discusses the characteristics of quality information, such as accuracy, timeliness, relevance, and completeness, and how accounting information systems contribute to providing such information.

Fridayanti (2019). "Challenges in Implementing Accounting Information Systems: Lessons Learned from Case Studies." This study examines challenges faced in implementing accounting information systems, such as network issues and system reliability. It highlights the importance of overcoming these challenges to ensure the effectiveness of such systems in decision making. Adisel & Thadi (2020). "Enhancing Company Performance through Effective Information Systems: A Case Study." This case study explores how effective information systems contribute to enhancing company performance. It emphasizes the role of accounting information systems in providing accurate and timely information for management decision making.

Mardiono & Hwihanus (2023). "The Impact of Information Systems on Organizational Performance: A Review." This review discusses the impact of information systems on organizational performance. It highlights the importance of functioning information systems in providing a clear picture of the organization and supporting decision making. Harnengsih et al. (2018).

"Emerging Trends in Accounting Information Systems: An Overview." This overview explores emerging trends in accounting information systems, such as the use of modern machines and sophisticated communication tools. It discusses how these advancements impact the role of such systems in decision making.

Putranto & Kurniawan (2018). "The Relationship between Profitability and Company Value: A Review." This review examines the relationship between profitability and company value. It emphasizes how high profitability reflects the company's ability to generate profits, attract investors, and enhance company value, thus influencing management decision making. Purnami & Artini (2019). "Factors Influencing Dividend Policy: A Literature Review." This literature review explores factors influencing dividend policy decisions in companies. It discusses how variables such as investment opportunity set and profitability impact dividend policy decisions, highlighting their relevance to management decision making.

McLeod (2004). "Role of Information Systems in Decision Making: An Overview." This overview provides insights into the role of information systems in decision making. It discusses how information systems support decision-making processes by providing accurate, timely, and relevant information to management, thus influencing organizational outcomes.

3. Research Methods

The type of research used in this research is descriptive qualitative research. Bogdan and Taylor (Moleong, 2007) suggest that qualitative methodology is a research procedure that produces descriptive data in the form of written or spoken words from people and observed behavior. This research focuses on the role of accounting information systems in management decision making at PT Kawi Pusaka Rahrja (Wings) Bantaeng Regency. The data sources used are primary data and secondary data. The data collection techniques



used are observation, interviews and documentation.

4. Results and Discussion

4.1 PT Kawi Pusaka Raharja (Wings) Accounting Information System, Bantaeng Regency

Accounting information systems play a vital role in ensuring the sustainability of a company by providing crucial financial and operational insights necessary for decision-making. At PT Kawi Pusaka Raharja (Wings) in Bantaeng Regency, the implementation of the SAP application has computerized the accounting information system, streamlining data processing activities. Despite occasional challenges, the SAP application offers several benefits to the company:

1. Enhanced customer service: The SAP application enables more effective and efficient management of sales processes, leading to improved services to consumers.
2. Efficient production planning: Real-time access to market demand and stock availability facilitates more efficient production planning.
3. Faster financial data processing: The SAP application accelerates the recording and processing of financial data, enabling quick and accurate decision-making based on financial information.
4. Improved data security: The system enhances company data security and mitigates the risk of data misuse.

Despite occasional network issues, the accounting information system at PT Kawi Pusaka Raharja (Wings) has been implemented in accordance with company procedures and regulations, resulting in the production of quality information. According to McLeod (as cited in Susanto, 2008), quality information must possess the following characteristics:

1. Accuracy: Information must accurately reflect the actual situation.
2. Timeliness: Information must be available when needed.

3. Relevance: Information provided must be in line with the needs of individuals within the organization.
4. Completeness: Information provided must be comprehensive.

By adhering to these criteria, the accounting information system contributes to increased employee and company performance, ultimately supporting the company's sustainability and growth.

4.2 The Role of Accounting Information Systems in Management Decision Making at PT. Kawi Pusaka Raharja (Wings) Bantaeng Regency

Accounting information systems (AIS) play a pivotal role in facilitating decision-making processes within companies, aiding management in obtaining relevant information, streamlining operational functions, and supporting planning and control activities (UN Dewi et al., 2021). These systems are instrumental in collecting, processing, and producing various types of data and information crucial for effective decision-making, including financial information, sales, purchases, income, expenses, employee-related data, and more (Chusnawati et al., 2019).

In decision-making processes, accounting information systems serve several key functions:

1. They stimulate management in defining problems.
2. They help in distinguishing between alternative courses of action.
3. They elucidate the consequences of different alternative actions.
4. They aid in analyzing and evaluating various alternative actions.

The effectiveness and efficiency of accounting information systems significantly contribute to managerial decision-making, ensuring the sustainability of companies in the long run and facilitating employee tasks. At PT Kawi Pusaka Raharja (Wings) in Bantaeng Regency, these systems play a crucial role in



managerial decision-making processes. While overarching plans and authority typically stem from the head office, branch managers hold significant responsibilities in ensuring the smooth functioning of their respective branches and meeting targets within set timelines.

Branch managers are tasked with directing all aspects of branch operations, setting targets and plans, managing budgets, addressing customer satisfaction issues, and reporting market movements. Consequently, information systems are indispensable for the efficient functioning of branch offices. A comprehensive information system is necessary to support all stakeholders within the company, facilitating effective communication, decision-making, and operational efficiency.

5. Conclusion

The accounting information system at PT Kawi Pusaka Raharja Wings Bantaeng Regency has been implemented and has been computerized, namely using the SAP application (Application and Product System for data processing). However, there are still obstacles in the accounting information system, namely that the system is often not used optimally due to poor network factors, but this obstacle is not a big problem because the accounting information system has also been implemented as well as possible by the company and employees. The quality of the information produced is also good because it produces data and information that is needed and required by the company and employees. With the quality of the information produced, it will have an effect on employee performance increasing and company performance also increasing.

The accounting information system plays a very important role in decision making at PT Kawi Pusaka Raharja (Wings) Bantaeng Regency, this can be seen from the system used and the information produced by the system in the company such as company financial information, sales of goods, purchases, income,

expenses, requests for goods, information from employees and other information, so that management, especially managers, can make decisions produced by the accounting information system at PT Kawi Pusaka Raharja (Wings) Bantaeng Regency. Even though every existing plan is part and authority of the head office. However, managers at branch offices have a very important role in the company, namely ensuring that the targets of the branch office are met on time.

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