

ANALYSIS OF HOTEL EMPLOYEES' UNDERSTANDING OF SIA USED IN DAILY OPERATIONS

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Abstract

This study aims to analyze the level of hotel employees' understanding of accounting information systems implemented in daily operations, identify factors influencing this understanding, and evaluate the contribution of employee understanding to system effectiveness. The research method used is a descriptive qualitative approach with data collection techniques through in-depth interviews with five informants from various hotel divisions. Data analysis uses the Miles and Huberman interactive model technique which includes data reduction, data presentation, and conclusion drawing. The research results show that the level of employee understanding varies based on length of service and job position, where managerial employees have a more comprehensive understanding compared to operational employees. Accounting information systems have been proven to increase operational efficiency and accuracy, produce higher quality data compared to manual systems, and support management decision-making. However, there are obstacles in the form of lack of integration between departments, limited technical training, and technology competency gaps. This research recommends the importance of continuous training programs, increased system integration, and consistent management support to optimize the effectiveness of accounting information systems in hotel operations.

Keywords: Accounting Information System, Employee Understanding, Hotel Operations

1. Introduction

The hotel industry is a sector that relies heavily on the management of accurate and timely financial information in carrying out its daily operational activities. The existence of an Accounting Information System is a crucial element that cannot be separated from the success of hotel operations, considering the complexity of transactions involving various departments ranging from Front Office, food and beverage, Housekeeping, to other supporting departments (Benjiro Stevano Lepar, Brandon Gregorius Fandra, Darren Owen Cornelius, & Dyah Cahyasari, 2025). In the context of the hospitality business Modern, the application of accounting information systems does not only function as a tool for recording transactions, but has developed into a strategic instrument that supports comprehensive management decision-making. This system facilitates the process of processing financial data starting from cash receipts, accounts receivable management, recording room sales, to the preparation of financial statements in accordance with hotel industry standards.

The effectiveness of the implementation of an accounting information system in hotel operations is largely determined by the level of understanding and competence of the employees who operate the system. Research conducted at Hotel Sarlim Bone shows that although the accounting information system has run quite well in recording every cash receipt transaction systematically, there are still some weaknesses such as the lack of separation of functions in cash management and the lack of optimal use of technology in

integrating all financial data (Economics et al., 2025). Similar findings were also revealed in a study at the Grand Tamaro Parapat Hotel which identified that human resource competency mapping is an urgent need to improve hotel competitiveness, where an analysis was carried out on three dimensions of competence, namely knowledge, skills, and employee attitudes in carrying out operational tasks.

Fundamental problems that often arise in the implementation of accounting information systems in hotels are related to the capacity of human resources. Studies on the challenges of implementing accounting information systems reveal that a lack of skills and knowledge about these systems can hinder a company's ability to optimize the benefits it should be obtaining (M.Masrukhan & Lita, 2022). Resistance from employees who are not familiar with new technology or who are still comfortable with manual practices is often the main obstacle, so a systematic training and education program is needed to improve understanding and skills in the use of accounting information systems. This condition is even more complex considering the high volume of transactions in daily hotel operations, where any error in recording can have a significant impact on the accuracy of financial statements and management decision-making (Zai & Widagdo, 2024).

From a theoretical perspective, employee competence in understanding and operating an accounting information system includes three main aspects, namely knowledge competence which includes understanding the hotel accounting cycle, technical skill competence in using accounting software, and attitude competence that reflects discipline and responsibility in carrying out established procedures (Nuraini Rachmawati, Saputra, & Deswita, 2022). Research on the influence of employee competence on work effectiveness in the hospitality sector confirms that the quality of human resources has a dominant impact on employee performance, with a greater contribution than the motivation factor alone. This shows that investing in employee competency development through ongoing training is a vital strategy that hotel management must prioritize.

In practice, the accounting information system implemented in Indonesian hotels faces various technical and managerial challenges. Research in several hotels shows that there are obstacles such as system disruptions, limited human resources in the operation of technology, and lack of data integration between departments that can hinder operational efficiency (Wijaya, Cahyaningtyas, & Kartikasari, 2025). Although improvement measures have been taken such as regular staff training and system maintenance, continuous evaluation and development are still needed so that the accounting information system can adapt to evolving operational needs. The aspect of data security is also a crucial concern, where hotels must ensure that financial and operational information is protected from threats such as data hacking or leakage of sensitive information through the implementation of automated backup systems and strict security procedures.

Based on the description of the problem above, the formulation of the problem in this study is how the level of understanding of hotel employees towards the accounting information system used in daily operations, what factors affect the employee's understanding of the accounting information system, and how the relationship between the level of employee understanding and the effectiveness of the implementation of the accounting information system in supporting hotel operations. This study aims to analyze in depth the level of understanding of hotel employees towards the applied accounting information system, identify the factors that affect this understanding both in terms of knowledge competencies, technical skills, and work attitudes, and evaluate the

contribution of employee understanding to the effectiveness of accounting information systems in producing accurate and timely financial information to support decision-making hotel management. Thus, the results of this research are expected to make a practical contribution to hotel management in designing a more structured human resource development program and provide strategic recommendations to improve the effectiveness of the implementation of accounting information systems in the hospitality industry.

2. Theoretical Background

2.1 Accounting Information Systems in the Hospitality Industry

The hotel industry is a sector that relies heavily on the management of accurate and timely financial information in carrying out its daily operational activities. The existence of an Accounting Information System (AIS) is a crucial element that cannot be separated from the success of hotel operations, considering the complexity of transactions involving various departments ranging from Front Office, food and beverage, Housekeeping, to other supporting departments (Benjiro Stevano Lepar, Brandon Gregorius Fandra, Darren Owen Cornelius, & Dyah Cahyasari, 2025). In the context of modern hospitality business, the application of accounting information systems does not only function as a tool for recording transactions, but has developed into a strategic instrument that supports comprehensive management decision-making. This system facilitates the process of processing financial data starting from cash receipts, accounts receivable management, recording room sales, to the preparation of financial statements in accordance with hotel industry standards.

According to Romney and Steinbart (2018), an accounting information system is a system that collects, records, stores, and processes data to produce information for decision makers. In the hotel context, this system must be able to handle high-volume transactions in real-time, integrate data from various operational departments, and produce accurate financial reports that comply with applicable accounting standards. The uniqueness of hotel operations, which run 24 hours a day with various revenue streams, requires an AIS that is not only reliable but also flexible in accommodating the industry's specific needs.

2.2 Employee Competence in Accounting Information Systems

The effectiveness of the implementation of an accounting information system in hotel operations is largely determined by the level of understanding and competence of the employees who operate the system. Research conducted at Hotel Sarlim Bone shows that although the accounting information system has run quite well in recording every cash receipt transaction systematically, there are still some weaknesses such as the lack of separation of functions in cash management and the lack of optimal use of technology in integrating all financial data (Economics et al., 2025). Similar findings were also revealed in a study at the Grand Tamaro Parapat Hotel which identified that human resource competency mapping is an urgent need to improve hotel competitiveness, where an analysis was carried out on three dimensions of competence, namely knowledge, skills, and employee attitudes in carrying out operational tasks.

From a theoretical perspective, employee competence in understanding and operating an accounting information system includes three main aspects, namely knowledge competence which includes understanding the hotel accounting cycle, technical skill competence in using accounting software, and attitude competence that reflects discipline

and responsibility in carrying out established procedures (Nuraini Rachmawati, Saputra, & Deswita, 2022). This competency framework is consistent with Spencer and Spencer's (1993) competency model which distinguishes between threshold competencies (basic knowledge and skills) and differentiating competencies (characteristics that distinguish superior from average performers).

2.3 Challenges in Accounting Information System Implementation

Fundamental problems that often arise in the implementation of accounting information systems in hotels are related to the capacity of human resources. Studies on the challenges of implementing accounting information systems reveal that a lack of skills and knowledge about these systems can hinder a company's ability to optimize the benefits it should be obtaining (M. Masrukhan & Lita, 2022). Resistance from employees who are not familiar with new technology or who are still comfortable with manual practices is often the main obstacle, so a systematic training and education program is needed to improve understanding and skills in the use of accounting information systems. This condition is even more complex considering the high volume of transactions in daily hotel operations, where any error in recording can have a significant impact on the accuracy of financial statements and management decision-making (Zai & Widagdo, 2024).

Research in several hotels shows that there are obstacles such as system disruptions, limited human resources in the operation of technology, and lack of data integration between departments that can hinder operational efficiency (Wijaya, Cahyaningtyas, & Kartikasari, 2025). These challenges are consistent with the technology acceptance model (Davis, 1989), which suggests that perceived usefulness and perceived ease of use are key determinants of technology adoption. When employees do not understand the system or perceive it as difficult to use, they are likely to resist adoption and revert to familiar manual practices.

2.4 The Relationship Between Competence and System Effectiveness

Research on the influence of employee competence on work effectiveness in the hospitality sector confirms that the quality of human resources has a dominant impact on employee performance, with a greater contribution than the motivation factor alone. This shows that investing in employee competency development through ongoing training is a vital strategy that hotel management must prioritize. The relationship between employee understanding and system effectiveness can be understood through the lens of the human-organization-technology fit framework, which suggests that optimal system performance occurs when there is alignment between human capabilities, organizational processes, and technological infrastructure (Bostrom & Heinen, 1977).

According to DeLone and McLean's (2003) information system success model, system effectiveness is influenced by system quality, information quality, service quality, user satisfaction, and net benefits. In the context of hotel AIS, employee competence influences several of these dimensions, particularly service quality and user satisfaction. Employees with higher competence are better able to utilize system features, troubleshoot problems, and produce accurate information, which in turn increases user satisfaction and the overall effectiveness of the system.

2.5 Training and Development as a Strategic Intervention

Although improvement measures have been taken such as regular staff training and system maintenance, continuous evaluation and development are still needed so that the accounting information system can adapt to evolving operational needs. The aspect of data security is also a crucial concern, where hotels must ensure that financial and operational information is protected from threats such as data hacking or leakage of sensitive information through the implementation of automated backup systems and strict security procedures.

Training and development programs are essential interventions for addressing competence gaps and improving system effectiveness. According to Noe (2017), effective training programs should be designed based on a thorough needs assessment, incorporate principles of adult learning, and include opportunities for practice and feedback. In the hotel context, training should address not only technical aspects of system operation but also the conceptual understanding of how the system supports broader organizational goals.

3. Methods

3.1 Research Desain

This study uses a qualitative approach with a descriptive method that aims to explore and understand in depth the level of understanding of hotel employees towards the accounting information system used in daily operations. The selection of a qualitative approach is based on the characteristics of the research problem that requires in-depth information exploration related to employees' perceptions, experiences, and understandings of accounting information systems, where this approach allows researchers to capture the subjective meaning of the phenomenon being studied in its natural context. The qualitative approach also provides flexibility in exploring aspects that may not have been identified at the beginning of the study, thus allowing for a more holistic understanding of the phenomenon being studied.

3.2 Data Collection Techniques

Data collection in this study was carried out through an in-depth interview technique using interview guidelines that have been compiled based on the dimensions of employee understanding of accounting information systems. Interviews were chosen as the main data collection technique because they allowed researchers to obtain in-depth and detailed information regarding hotel employees' understanding of the accounting information systems they use in their daily operational activities. The interview technique applied is a semi-structured interview, where the researcher has prepared a number of guiding questions but still gives them the flexibility to explore new topics that arise during the interview process. The interview process is carried out by creating a conducive atmosphere so that informants can convey their views and experiences openly and honestly, so that the data obtained can reflect the real conditions of employees' understanding of accounting information systems.

3.3 Data Analysis Techniques

The data analysis in this study uses an interactive model data analysis technique developed by Miles and Huberman, which consists of three main stages, namely data reduction, data presentation, and conclusion drawn. The first stage is data reduction, where the researcher carries out the process of selecting, simplifying, and transforming

the raw data obtained from the interview results into a more systematic and organized form. At this stage, the researcher identified the main themes that emerged from the interview data related to employee understanding of the accounting information system, as well as grouping the data based on predetermined dimensions such as understanding of system function, operational capabilities, and perception of system benefits. The second stage is data presentation, where the reduced data is presented in the form of a descriptive narrative that allows researchers to see the overall picture and identify patterns or relationships between data categories. The third stage is drawing conclusions, where the researcher interprets the findings that have been presented and draws conclusions about the level of understanding of hotel employees towards the accounting information system and the factors that affect it. The data analysis process is carried out iteratively, where the three stages are not linear but interact with each other throughout the analysis process, allowing researchers to continue to deepen their understanding of the data until they reach information saturation (Wijoyo, 2023).

4. Results and Discussion

4.1 Employee's Level of Understanding of Accounting Information Systems

Based on the results of interviews that have been conducted with five informants from various divisions in hotels, it was found that the level of employee understanding of accounting information systems varies according to their position background, working period, and intensity of use of the system in daily operational activities. Informants with managerial positions such as AR Manager who has worked for 24 years show a very comprehensive understanding, stating *"My understanding of the Accounting Information System (SIA) in this hotel is that it serves as the main tool for recording, controlling, and reporting daily transactions from various departments. SIA helps ensure that financial data is more integrated, accurate, and quickly accessible, making it easier to process daily closing, monthly closing, and hotel performance analysis."* This statement indicates that employees with long work experience and strategic positions have a deep understanding not only of the technical functions of the system, but also the strategic role of the accounting information system in supporting management decision-making.

These findings are in line with research that reveals that the determinants of the success of accounting information systems in the Greek hospitality industry are greatly influenced by system quality, information quality, and system usage, where user satisfaction is the main indicator of the success of system implementation (Diavastis, Chrysafis, & Papadopoulou, 2024). Meanwhile, informants from the operational level such as *Collector* with a 2-year working period expressing a simpler understanding by answering *"Pretty good"*, which suggests that employees' understanding tends to be practical and limited to functions that are directly related to their daily tasks. This difference in understanding is also seen in informant *Storeman* who has been working for a decade, where he states *"Quite understandable"*, indicating that despite having long work experience, understanding does not necessarily reflect the depth of knowledge about the system as a whole.

Research on the effectiveness of accounting information systems in star hotels in Surakarta City shows that the knowledge of accounting managers does not have a significant effect on the effectiveness of the system, but management participation and information technology sophistication have a significant influence (Wihartati, Pravasanti, & Dewi, 2023). This indicates that understanding alone is not enough to ensure the effectiveness of the system, but rather must be accompanied by active involvement in the

use and development of the system. Accounting Staff Informant with a 3-year working period shows good understanding by stating *"Good and Simplifying"*, and added that *"It's very far away, and it's just this system that we use for our day-to-day work"*, which shows a high level of dependence on accounting information systems in carrying out accounting functions in hotels. This condition reflects that accounting information systems have become an integral part of hotel business processes, where employees cannot carry out their duties without the help of such systems.

Further analysis shows that employee understanding is not only influenced by the length of service, but also by the type of work and the level of complexity of the tasks undertaken. Purchasing Admin informant with a working period of 5 years describes his understanding with a statement *"Safe and Smooth"*, which indicates that for him the system is functioning well and does not cause significant problems in daily operations. However, this varying level of understanding shows the need to standardize basic knowledge about accounting information systems for all employees involved in the use of the system, so that there is uniformity in understanding the functions, benefits, and procedures of using the system. Research on the influence of accounting information systems on employee performance in star hotels in Surabaya confirms that the quality of accounting information systems has a significant effect on employee performance, so a good understanding of the system is an important prerequisite to achieve optimal performance (Jasmine Valenia Gunawan, 2022).

4.2 The Role of Accounting Information Systems in Daily Operations

The results of the study show that the accounting information system has a very vital role in supporting the daily operations of hotels, especially in the aspects of recording transactions, preparing reports, and making decisions. All informants consistently stated that accounting information systems were very helpful in their work, with varying levels of contribution intensity. The AR Manager informant stated *"SIA is very helpful because it makes recording transactions faster, more accurate, and daily reports easier to compile"*, which shows that the system not only functions as a recording tool, but also improves efficiency and accuracy in the preparation of financial statements. This statement was reinforced by the Accounting Staff informant who stated that the system has a very large contribution with the phrase *"Very far, and only this system we use for our daily work"*, indicating the level of total dependence on the system in carrying out accounting functions.

These findings are in line with research on the analysis of the effectiveness of cash receipt accounting information systems on room service sales which shows that accounting information systems have been well implemented in supporting real-time transaction recording, improving data accuracy, and minimizing manual errors (Yana, 2021). The Informant Collector stated that the system *"Very helpful"*, while the Purchasing Admin explains that the system *"easier to find files"*, which indicates that the benefits of the system are not only felt in the financial recording aspect, but also in the management of documents and administration that support overall operational efficiency. Storeman's informant gives an assessment *"Pretty good"*, which indicates that although not the main users of the accounting system, the positive impact of the system is still felt in coordination and communication between departments.

A more in-depth analysis of the role of accounting information systems shows that the system not only functions in the technical operational aspect, but also makes a strategic contribution in management decision-making. The AR Manager informant explained that

the system "*Facilitate the process of daily closing, monthly closing, and hotel performance analysis*", which indicates that the output of the accounting information system is used as the basis for performance evaluation and strategic planning of hotels. Research on the influence of management accounting information systems and the use of information technology on managerial performance in hotels throughout Buleleng Regency confirmed that management accounting information systems have a positive effect on managerial performance, with a contribution of 84.5% in explaining the variation in managerial performance (Winata & Dewi, 2024). These findings show that accounting information systems are not only operational tools, but strategic instruments that support managerial functions in decision-making.

Furthermore, the AR Manager informant explained that "*SIA improves efficiency because the recording and reporting process becomes faster and reduces manual work. In terms of accuracy, the system helps minimize input errors and ensures more consistent data across departments, making financial reports more reliable.*" This statement indicates that the role of the accounting information system includes two main dimensions, namely operational efficiency and information accuracy, where these two dimensions support each other to produce high-quality financial reports. Research on stakeholder perceptions of the implementation of the management accounting information system at LUV GOLD Kediri restaurant shows that the system can respond to customer complaints and support revenue targets through performance monitoring and strategic planning, although there are still challenges such as system complexity and training needs (Good, Kawuryan, & Kalimah, 2024). This shows that the role of accounting information systems is not limited to the internal functions of the organization, but also has an impact on the quality of service to customers and the achievement of overall business targets.

The impact of accounting information systems on daily operations can also be seen from changes in employee work patterns that have become more structured and measurable. The system facilitates standardization of work procedures that ensure consistency in the execution of tasks, thereby reducing variations in the quality of output that can occur due to differences in interpretation or working methods between individuals. In addition, the accounting information system also plays a role in increasing employee accountability, where every transaction and activity is recorded systematically with the identity of the user who inputs the data, thus facilitating the audit and tracing process in the event of a discrepancy. The transparency generated by this system encourages employees to be more careful and responsible in carrying out their duties. However, it should be noted that the optimization of the role of accounting information systems depends not only on the technical capabilities of the system itself, but also on how the organization designs business processes that utilize the system's outputs to support faster and more precise decision-making, thus providing a competitive advantage for hotels in the highly dynamic and competitive hospitality industry.

4.3 Training and Employee Competencies in Using the System

The aspect of employee training and competency development is a critical factor in determining the success of the implementation of accounting information systems in hotels. The results of the interviews showed that the majority of informants stated that they had received training related to the use of the system, but the level of adequacy and effectiveness of the training still needed to be evaluated. *AR Manager, Accounting Staff, Storeman, and Admin Purchasing* informants consistently answered "Yes" when asked if

they had received sufficient training, indicating that hotel management has made efforts in providing training programs for employees. However, the *Collector's informant* gave a different response by stating "No", indicating that not all employees had equal access to training programs, or that there was a *gap* in the distribution of training between departments or job levels.

Research on internal controls and financial reporting accuracy in hotels shows that management commitment plays a mediator in the relationship between internal control systems and financial reporting accuracy, while employee training has not been found to be a significant mediator factor (Amanamah et al., 2025). These findings indicate that while training is important, commitment and support from management have a more crucial role in ensuring the effectiveness of accounting information systems. However, the results of the interviews showed that employees still faced difficulties in operating certain parts of the system, indicating that the training provided did not fully cover all technical aspects of the system or had not been adapted to the specific needs of each job position.

The AR Manager informant explained that "*The easiest part to use is the input of daily transactions, while the most difficult is usually inter-departmental reconciliation and account adjustment*", which suggests that the main difficulty lies not in the basic functioning of the system, but rather in the processes that involve coordination between departments and the understanding of more complex accounting concepts. The Accounting Staff informant stated the difficulty on "*Power Pro Account Receivable, which is difficult If outside of the application we use needs adjustments*", indicating that challenges also arise when employees have to adapt to new features or additional modules that are not covered in the initial training. Meanwhile, the Purchasing Admin informant revealed the technical difficulties by stating that "*it is most difficult when you want to enter the decimal number of commas*", which indicates that simple but repetitive technical problems can hinder work efficiency if not addressed through adequate training.

An interesting finding came from Storeman's informant who stated "*It depends on the experience of using the system*", indicates that competence in using the system depends not only on formal training, but also on practical experience and self-paced learning through consistent use of the system. Research on the analysis of the application of accounting information systems at JM Hotel Kuta Lombok revealed that one of the main obstacles is the limitation of human resources who do not fully understand technology, as well as system infrastructure that needs to be improved (Maura, Rahmawati, & Hairi, 2024). This shows that training should not only focus on the technical aspects of system operation, but also on a conceptual understanding of how accounting information systems work in an integrated manner in supporting hotel business processes. The AR Manager informant proposes that the expected support is "*Regular training, improved system integration, and clear communication and coordination from management*", which indicates that the training program must be carried out on an ongoing basis and adapted to the development of the system and dynamic operational needs.

The evaluation of the effectiveness of the training program that has been implemented shows the need for a more comprehensive approach and tailored to the specific needs of each job position. Generic training programs tend to be ineffective in addressing the specific challenges faced by employees in different departments, so a modular training design is needed that can be tailored to the level of competency and functional needs of each employee. In addition to formal training, organizations also need to develop informal learning mechanisms such as mentoring, job shadowing, and knowledge sharing sessions

that allow for the transfer of knowledge from senior employees to junior employees in a more natural and contextual manner. The development of complete and easy-to-understand standard operational procedure documentation is also an important instrument to support employee self-learning. Furthermore, management needs to consider the implementation of a periodic competency assessment system to identify competency gaps and design targeted training programs, so that investment in human resource development can have a maximum impact on increasing the effectiveness of the use of accounting information systems in hotel operations.

4.4 Information Quality and System Effectiveness

The quality of information generated by the accounting information system is the main indicator in assessing the effectiveness of the system in supporting decision-making and hotel operations. All informants consistently stated that the quality of data generated from the accounting information system was much better than the manual system, with various emphasis on speed, accuracy, and ease of access. The AR Manager informant gave a comprehensive explanation by stating *"Data from SIA is generally more accurate, consistent, and quickly accessible than manual reports, because the recording process is automated and there is minimal risk of human error. However, manual reports are sometimes still needed as cross-checks or physical evidence, especially when there are inconsistencies or system failures."* This statement shows that although accounting information systems provide significant advantages in terms of data quality, organizations still maintain manual systems as a control and verification mechanism, reflecting the principle of prudence in the management of financial information.

The Informant Collector states that the data from the system *"Neater and more efficient"*, while Purchasing Admin adds that the data *"Better Power Pro"*, refers to the name of the accounting information system application used. The Accounting Staff informant gave a very positive assessment by stating *"Excellent and accurate reports compared to manuals"*, and Storeman emphasizes the speed and accuracy aspects with the statement *"It's definitely faster and more accurate than manuals."* The consistency of this response indicates that improving information quality is a universally perceived benefit by employees at different levels and departments, which is in line with research on the determinants of success of accounting information systems in the Greek hotel industry that found that system quality and information quality have a positive effect on user satisfaction (Diavastis et al., 2024).

The analysis of the effectiveness of the system shows that the accounting information system has made a significant contribution to the improvement of efficiency and accuracy in daily operations. The AR Manager informant explained that *"SIA increases efficiency because the recording and reporting process becomes faster and reduces manual work. In terms of accuracy, the system helps minimize input errors and ensures more consistent data across departments, making financial reports more reliable."* This statement reflects two main dimensions of system effectiveness, namely operational efficiency which refers to the reduction of time and effort in completing tasks, and the accuracy of information which refers to the reliability of the data generated for decision-making. The Accounting Staff informant stated that the system was *"Very influential, work faster"*, while Storeman stressed that the system was *"Very important to help with operations"*, and the Collector assessed that the system had worked *"Quite well"*.

However, the results of the interviews also revealed that the effectiveness of the system is still affected by several technical and operational constraints. The AR Manager

informant revealed that *"Obstacles or errors in the use of SIA have indeed occurred, for example late data input, account misclassification, or disruption of inter-departmental integration. Usually this is handled with manual reconciliation, direct corrections in the system, and coordination between staff to ensure that data is accurate again and reports can still be compiled on time."* These findings are in line with a study on the analysis of the effectiveness of cash receipt accounting information systems on room service sales that identified obstacles such as limited system features, lack of technical training for staff, and lack of optimal inter-division integration (Yana, 2021). The Accounting Staff informant explained that the handling of the problem was carried out by *"contact the call center / Power Pro staff"*, indicates reliance on external technical support to resolve issues that arise. Meanwhile, informant Storeman stated that *"Things that usually happen in my opinion must be dealt with immediately"*, indicates the importance of responsiveness in overcoming obstacles so as not to disrupt the smooth running of operations.

A more in-depth analysis of information quality shows that employee trust in the output of the accounting information system is an important factor that determines the level of system utilization in decision-making. Employees who have high confidence in the accuracy and reliability of the data generated by the system tend to rely more on the system in carrying out their duties and are more confident in using the information as a basis for decision-making. Conversely, if there are doubts about the quality of the data, employees will be more likely to conduct additional verification or even revert to manual methods, ultimately reducing the efficiencies that should be achieved through system implementation. Therefore, management needs to consistently monitor and quality assurance the system's outputs to ensure that the data generated always meets the required accuracy and reliability standards. The implementation of automatic validation mechanisms, strict reconciliation procedures, and comprehensive audit trails are important strategies to maintain information quality and build employee trust in the system, so that the accounting information system can function optimally as a foundation for data-based decision-making in hotel operations.

4.5 System Integration and Development Expectations

The integration of accounting information systems between departments is a crucial aspect that determines the effectiveness of the system in supporting overall hotel operations. The results of the interviews reveal diverse perspectives on the level of system integration, where there is a gap between ideal conditions and implementation reality. The AR Manager informant gave a critical evaluation by stating *"In my opinion, the existing system is not fully integrated well between departments. Some processes are automated and ease data flow, but there are still parts that require manual input, additional reconciliation, or direct coordination between staff, potentially causing delays and data mismatches."* This statement indicates that while the system has provided significant benefits, there are still processes that have not been fully automated, which can hinder efficiency and increase the risk of data errors due to excessive manual intervention.

A different finding came from the Accounting Staff informant who stated *"Already"* when asked about the system integration, while the Storeman informant also gave a *"Already"* response, and the Purchasing Admin replied *"yes"*. This difference in perspective can be explained by differences in job positions and scopes, where operational employees who focus on specific tasks may not feel the impact of the lack of system integration as much as managerial employees who have to manage data from different

departments. However, the Collector informant gave a more cautious assessment by stating *"Not yet, because there are still many errors in the calculation"*, which indicates that integration problems also manifest in the form of data input errors that can be caused by the lack of automatic validation or standardization of input procedures between departments.

A study on the influence of accounting information systems on employee performance in star hotels in Surabaya found that the quality of accounting information systems had a significant effect on employee performance, while system security had no significant effect (Jasmine Valenia Gunawan, 2022). These findings show that aspects of system quality, including integration between modules and departments, have a direct impact on employee performance in carrying out operational tasks. Lack of system integration can lead to duplication of work, delays in information delivery, and data inconsistencies between departments, ultimately reducing the effectiveness of accounting information systems as a management decision-making tool. Research on the analysis of the application of accounting information systems at JM Hotel Kuta Lombok confirms that obstacles in the form of limited human resources who do not fully understand technology, as well as system infrastructure that needs to be improved, are obstacles in optimizing the benefits of the system.

Regarding the expectations of the development of the system, the informant provided various suggestions that reflected their practical needs in using the system. The AR Manager informant expressed his hope to *"Improve automated integration between departments for more consistent and real-time data"*, which is in line with his evaluation of the current state of integration. The Purchasing Admin informant proposes that the system *"Maybe it can be used other than on Windows like a tablet maybe"*, which demonstrates the need for flexible system access across multiple devices to support employee mobility. Informant Accounting Staff and Storeman stated *"None"* and *"Nothing"* When asked about what needs to be changed, which can be interpreted as satisfaction with the current state of the system or a lack of understanding of the potential development that is possible. Meanwhile, the Collector's informant gave his appreciation by stating *"For now it's good enough. Thanks."*, indicating that from a particular operational perspective, the system has adequately met the needs. The expected support from management includes *"Regular training, improved system integration, and clear communication and coordination from management"*, *"Training System"*, and *"Just trust the team's ability"*, which reflects the need for continuous competency development, technical improvement of the system, and management's confidence in the ability of employees to manage the system (Maura et al., 2024).

The perspective of future system development must consider not only the technical aspects of integration, but also the readiness of the organization to manage the changes that may arise from the implementation of a more integrated system. Experience from various hotels shows that system integration projects often face resistance from employees who are used to existing work procedures, so an effective change management strategy is needed to ensure a smooth transition. Management needs to involve employees from the planning stage of the system development, listen to their input on the features needed, and clearly communicate the benefits that will be gained from improved system integration. In addition, consideration of system scalability and flexibility is essential to ensure that the technology investments made today can accommodate the growth and changing needs of the hotel business in the future. Periodic evaluations of system performance and user satisfaction should be routinely used to identify areas that need

improvement and ensure that the accounting information system continues to evolve as the hotel's operational and strategic needs evolve in the face of increasingly competitive hotel industry dynamics.

5. Conclusion

This study revealed that the level of understanding of hotel employees towards accounting information systems shows significant variations based on the length of service, position of position, and intensity of use of the system in daily operations. Employees with longer experience and managerial positions have a more comprehensive understanding of the strategic functions of the system, while operational employees tend to have a practical understanding that is limited to their specific tasks. Accounting information systems have proven to make substantial contributions in improving operational efficiency and accuracy through the automation of the recording process, the reduction of manual errors, and the provision of real-time information for decision-making. However, there are several obstacles that affect the effectiveness of the system, including a lack of full integration between departments, limitations on comprehensive technical training, and a gap in technological competence among employees. To optimize the utilization of accounting information systems, hotel management needs to implement ongoing training programs tailored to the specific needs of each position, improve system integration to minimize manual interventions, and build an organizational culture that supports technology adaptation and continuous learning in the face of the evolving dynamics of the hospitality industry.

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