

## The Role of Management Accounting Information Systems in Strategic Decision Making at PT Gehael Food Indonesia, Bondowoso Regency

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### ABSTRACT

*The fast-paced and complex dynamics of the business world require business actors to be responsive to shifts in technological, economic, social, and market competitive landscapes. The existence and success of today's corporations no longer rely exclusively on production lines and marketing activities. Management is now required to possess the skills to formulate tactical policies oriented towards long-term sustainability. From this perspective, the existence of a Management Accounting Information System plays a crucial role as an instrument providing supporting data that facilitates structured and empirical policy formulation. This study was designed with the aim of identifying and in-depth describing the contribution of the Management Accounting Information System in facilitating the strategic decision-making process at PT Gehael Food Indonesia, Bondowoso Regency. The approach applied in this study is descriptive qualitative. The data collection process in the field was carried out through a combination of interview techniques, direct observation, and document recording. Next, data processing activities are carried out through the stages of data compilation, data condensation or reduction, data presentation, and the formulation of final conclusions. The findings in this research indicate that the Management Accounting Information System at PT Gehael Food Indonesia, Bondowoso Regency plays a very vital and meaningful function in overseeing every phase of the organization's strategic policy determination. This system serves as a primary data provider that meets the criteria of relevance, accuracy, and timeliness. This information is utilized by management, from the obstacle mapping stage, through the formulation of policy options, to calculating the post-implementation impact of decisions. Based on four essential characteristics: broad scope, timeliness, aggregation, and integration, the system has proven to be highly effective in strengthening management effectiveness when establishing the company's strategic policy direction.*

## INTRODUCTION

Growth sector industry in Indonesia today This show significant acceleration, especially in the category manufacturing food and beverages. Field This has transform become one of the strategic pillars that provide contribution massive to stimulation wheel economy domestic. In the middle escalation increasing market rivalry strict, every corporation forced to For Keep going spur efficiency operational at a time formulate direction policy term long in a way accurate in order to maintain existence business in the future.

Determination process policy tactical is a crucial pillar in structure managerial Because impact directly to the determination vision term long organization. In order to ensure accuracy direction policy said, management need supply valid, contextual and actual data so that every executed steps capable give contribution positive for expansion corporation.

As instrument supporters formulation policy tactical said, the corporation need implementation System Information Accountancy Management. Mechanism This on purpose formulated For supply required data orientation party managerial in execute function planning, internal control, assessment performance, up to determination decision. Distributed data *output* No only limited to indicators fiscal and financial only, but covers essential non - financial variables as a basis for analysis managerial.

Implementation System Information Accountancy Management hold vital role especially moment organization must respond complexity market competition. Through support structure established information, parties management can monitor dynamics internal operations in general fast and precise so that policies taken become more applicable. In addition that, reliability system this also contributes in minimize potential deviation recording, trimming inefficiency work, and speed up compilation reporting and recapitulation performance organization.

Current digitalization in landscape modern industry also spur corporation For adopt system *Enterprise Resource Planning (ERP)*. *ERP* categorized as an information platform holistic that unites various operational divisions, starting from from line manufacturing, accounting, management stock, up to department marketing to in one single database. Utilization *ERP* ensure availability information in a way instantly (*real-time*) so that make things easier ranks board of directors in operate function supervision as well as formulation tactical policy.

PT Gehael Food Indonesia is one of the entity manufacturing food in the Regency Bondowoso which focuses on downstreaming commodities local in the form of crispy tape products. This organization has integrate system *Enterprise Resource Planning (ERP)* to connect department productio , management warehousing, as well as administration finance. Presence technology This make things easier current rotation information in a way direct so that strengthen accuracy and effectiveness taking decision strategic.

Sufficient empirical facts The main thing that stands out in PT Gehael Food Indonesia lies in its capabilities ranks management in optimize System Information Accountancy

Management as fundamentals formulation direction policy term long. Proven company capable pressing post cost manufacturing in a way more effective, positioning stock volume material standard at an efficient level, and construct marketing strategies based on real data supplied by the network entity internal information.

In contrast to condition said , the majority perpetrator business tape processing in the Regency area Bondowoso Still depend on mechanism bookkeeping conventional nature partial and not yet integrated. The impact is that the entities the often face constraint in data synchronization which results in slowness determination policy business. The gap managerial This indicates that ownership System Information Accountancy Connected management in a way intact capable become instrument superiority competitive that differentiates company from competitors in the sector industry food.

Referring to the background behind the above phenomenon, the study This directed For study in a way deep about contribution System Information Accountancy Management in taking decision strategic at PT Gehael Food Indonesia Regency Bondowoso . Urgency from research This centered on efforts mapping functional system the in umbrella every stages determination policy organization, at the same time give portrait real about significance adoption technology information in jack up governance performance managerial in a way comprehensive.

## RESEARCH METHODS

The research method used was qualitative with a descriptive approach, as the researcher sought to gain a deeper understanding of the complex issues surrounding the research object. Data was obtained through interviews, field notes, personal documentation, photographs, videos, and various other forms of documentation. After collection, the data was analyzed and described for easier understanding by the reader.

The type of research used in this study is field research. Field research aims to analyze in-depth the background, current situation, and environmental interactions of a social unit. In this field research, the researcher will conduct research directly at the research location, namely PT Gehael Food Indonesia in Bondowoso Regency.

## RESULTS AND DISCUSSION

### 1. Management Accounting Information System

The Management Accounting Information System at PT Gehael Food plays a crucial role in supporting the company's decision-making process. This Management Accounting Information System serves not only as a tool for recording financial data but also as a broader source of information, encompassing operational data, production data, and customer-related information. The resulting information is used by management to gain a more comprehensive understanding of the company's condition. With this information, the company can more quickly identify problems that arise in the field. The four indicators of a Management Accounting Information System are as follows:

a) *Broad Scope*

The Management Accounting Information System implemented at PT Gehael Food encompasses a broad range of information, focusing not only on financial information but also on non-financial information such as customer data, inventory, customer complaints, and sales developments. This broader information helps management understand the company's overall condition, allowing decisions to be made not only based on numbers but also taking into account operational conditions and direct market responses.

b) *Timeliness*

The Management Accounting Information System at PT Gehael Food meets the criteria of timely information provision. Every sales and purchase transaction is recorded directly into the system in real time, allowing data to be immediately processed into reports accessible to management without significant delays. This allows for faster and more accurate monitoring of operational activities such as sales, expenses, and inventory. Furthermore, timely information also impacts work efficiency, particularly in the process of preparing reports and searching for data. The Management Accounting Information System serves not only as a recording tool but also as a tool that supports management's speed in making decisions when conditions change within the company.

c) *Information Aggregation*

The Management Accounting Information System at PT Gehael Food has been able to integrate and group information from various company departments into more structured reports. Information previously scattered across various operational activities such as sales, expenses, inventory, and other transactions has been processed into summary and detailed reports that can be used as needed by management.

d) *Integration*

The Management Accounting Information System at PT Gehael Food has created an integrated information network across the company's departments. Every activity, from purchasing, finance, inventory, and production, is integrated within a single system, allowing changes in one department to be immediately recognized and acted upon by other departments.

## 2. Strategic Decision Making

The Management Accounting Information System at PT Gehael Food plays a crucial role in supporting the company's strategic decision-making process. The Management Accounting Information System serves as the company's primary resource, providing relevant, accurate, and timely information for determining various policies related to the company's direction and sustainability. The Management Accounting Information System

plays a crucial role, from problem identification to selecting the best alternative. The stages of the decision-making process are as follows:

a) Identifying *the Problem*

The Management Accounting Information System at PT Gehael Food plays a crucial role in the initial stage of strategic decision-making, namely problem identification. The system is capable of providing fast and accurate information regarding the company's financial and operational conditions, such as declining profits, increasing production costs, changes in sales, and work delays.

b) Developing *Alternatives*

The Management Accounting Information System at PT Gehael Food plays a crucial role in the development of strategic decision alternatives. This system provides comprehensive and relevant information, such as sales data, production costs, profits, and the company's operational conditions, which management then uses to compile and compare various course of action before making a decision.

c) Analyzing *Alternatives*

The Management Accounting Information System at PT Gehael Food plays a crucial role in the evaluation of strategic decision alternatives. This system is used to assess the results of implemented decisions by comparing pre- and post-implementation conditions, including sales, operational costs, and overall company performance.

The findings of this study align with several previous studies that have shown that Management Accounting Information Systems play a crucial role in supporting strategic corporate decision-making. Management Accounting Information Systems not only serve as financial record-keeping tools but also provide relevant, accurate, timely, and integrated information, helping management understand the company's overall condition.

In the strategic decision-making process, Management Accounting Information Systems have proven to be instrumental, from problem identification and alternative development to evaluation. The information generated by the system helps management identify problems more quickly, compare various decision alternatives based on available data, and evaluate the effectiveness of implemented decisions. Thus, the existence of a Management Accounting Information System can support companies in making more precise, effective, and appropriate decisions based on company conditions.

## CONCLUSION AND SUGGESTIONS

Based on the discussion above so can concluded that System Information Accountancy Management at PT Gehael Food Indonesia Regency Bondowoso own role important in support taking decision strategic company. System Information Accountancy Management No only functioning as tool recording finance, but also provides information operational and non- financial that helps management understand condition company in a way comprehensive . With four indicators which include *broad scope, timeliness, aggregation, and integration* has implemented with Good so that capable help management in monitor activity company,

identify problem , composing alternative decisions, and evaluate results decision in a way more effective. With existence relevant, accurate, precise information time, and integrated , the decision-making process decision strategic in the company can done with more fast and precise in accordance condition company.

The company is advised For Keep going increase quality System Information Accountancy Management, especially in development technology and data integration between section so that the information produced the more accurate and efficient. In addition, management expected can utilise available information in system in a way maximum as base in planning, control , and evaluation decision strategic This research simultaneously provides theoretical contributions to the development of literature on Management Accounting Information Systems and strategic decision-making, as well as practical contributions in efforts to improve the effectiveness of information management and the quality of decision-making in companies.

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