Restaurant Accounting System Studies in Indonesia 2021-2022: A Systematic Literature Review

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ABSTRACT: The purpose of this study is to determine whether the design of an accounting system in a restaurant or franchise business can provide benefits in realizing the creation of accounting reporting that has a positive impact on management. In this study, the application of accounting system design using accounting information system applications was taken from the results of research conducted by previous researchers on restaurants and franchise businesses. The study was conducted based on the literature review of the ten previous studies by making a summary of the results and conclusions. Some of the criteria used in selecting articles to be material in this study are as follows: the method used, trends and topics in related research, factors that influence financial reporting and the next best method used in writing financial reports.The design of an accounting information system using a PHP program and a MySQL database can help companies make financial accounting reports which include the calculation of profit and loss from restaurant companies. PHP applications and MySQL databases used by restaurant companies must comply with applicable accounting standards. Technical competence of employees needs to be given support from the top management of the company to receive special training in the use of financial accounting programs, so that the performance of accounting information systems can be measured for success. The involvement of users of the financial accounting information system program in the company has a positive impact on the performance of the financial accounting system.

Keywords: Accounting information systems, PHP and MySQL programs, application user resources, and top management support.

INTRODUCTION

The background for writing this article relates to the application of accounting in restaurant service companies, which is based on the rapid growth of the restaurant business in almost all

regions of Indonesia, starting from mid-sized and even five-star restaurants in major shopping centers in the Jakarta area. Based on the acquisition of statistical data from BPS from 2018 to 2020, the number of restaurants has continued to increase from 3,021, 3,182, 3,923 units, and revenue (millions of IDR) 23,394,463; 26,954,566; 19,692,626.

There has been a tendency to increase the number of restaurants over the past three years, but revenue has decreased in 2020 compared to the previous year (Campos et al., 2020) (Chiou et al., 2020) (Filimonau, Todorova, et al., 2020)(Siering, 2021). This is an interesting anomaly to study whether accounting reporting at each restaurant is done honestly or not. Generally, many people think that the most important thing in managing a restaurant is how to manage a menu of dishes that are appropriate and most liked by customers and how to provide good service, thus ignoring the factor of good financial management by applying correct accounting, because accounting is considered by for most people as a waste of time (Hakim et al., 2022) (Hennchen, 2019) (Filimonau, Matute, et al., 2020). The application of good and correct accounting in a restaurant is a process of how to estimate and analyze income, cash flow, inventory and financial reports so that restaurant owners can know with certainty and clearly the financial performance of the restaurant (Laguecir et al., 2020) (Jung et al., 2019)(de Freitas & Stedefeldt, 2020).

The restaurant industry is different from industries in other fields because it is an important sector that contributes to national income. This is confirmed by data from the Ministry of Industry, that the restaurant industry has contributed around 34.95% in 2017 and will increase until 2021 post-pandemic to the GDP of the non-oil and gas industry. This industry has also become fertile ground for investors as a promising business in the culinary field, among the things that support this statement is the emergence of various foreign restaurants with innovative presentations and become attractive land for local people.

In addition to this, the mobility of urban communities has also become a driving factor for the development of the massive restaurant industry in every major city. Modern society tends to choose ready-to-eat food which is more practical than having to bother making it yourself. This has become a land of innovation for both culinary connoisseurs and investors in the restaurant industry. Even more than that, the restaurant industry is no longer a food necessity for the community, now it has transformed into a new lifestyle as a standard of social status, for example for existence on social media. Even this business owner gets a surge in turnover and has a good and stable cash flow.

The application of good and correct accounting is an application that can use a trusted accounting information system and the system is able to manage information effectively and efficiently so that it can help the company's operations (Kocsis, 2019) (Jayanti et al., 2020). Therefore, restaurants also need to use an accounting information system as a reliable system in company management. It was found that a phenomenon occurred in several restaurants, for example in making income reports there were still deficiencies in the system because there was an error in using the technique when the restaurant was busy and busy so there was no system that could regulate it (Robson & Ezzamel, 2022)(Park & Jang, 2021)(Xu et al., 2020).

The information process still uses a manual system and is continued with data entry. Of course, restaurants, which are business entities in the culinary industry, need a reliable accounting information system (Carter et al., 2020). It is necessary to have records that can assist management in making financial reports that are reliable, accurate and trustworthy as a goal in making the right decisions. Restaurants with quality information, will have satisfaction in using existing information. In addition, the accounting information system that runs on the software makes it easier for restaurants to control revenue and quickly see how much profit or loss is generated and can also predict the survival of restaurants in the future (Carmona-Cabello et al., 2020).

This study uses PHP and MySQL applications which are collaborations between popular programming languages and database services which reach 78.9% of sites. PHP can also be understood as a server-side programming script that has been designed for web development which is used as the programming language for large websites. Meanwhile, MySQL is a multi-threaded and multi-user SQL database management system (DBMS) software.

The application of good accounting in a restaurant can provide interpretation and be able to analyze the restaurant's performance in the long term. The purpose of this writing is to implement and design a good AIS so that companies can produce superior, reliable financial reports and can be used as a decision-making tool that has an impact on financial performance.

LITERATURE REVIEW
System
The system is a collection of a network that contains several components that are related to each other, so that it will produce a good system and can be used (Reisch et al., 2021). The company can be said to be a working system consisting of several departments in it and having various procedures related to each other (Dillard & Vinnari, 2019).

Definition of Information
Information is data that has been owned and has been organized so that it can produce good and correct information and is useful for a company (Suryawarman & Widhiyani, 2012). Information is a result of processing data and facts that are interrelated and can assist in decision making (Damayanti et al., 2021).

Definition of Accounting Information Systems
SIA is a performance that consists of some information that has been summarized or analyzed so that it becomes relevant information and can be used in decision making. (Suryawarman & Widhiyani, 2012). SIA is a collection of recorded information whose contents cover all activities, functions and objectives that will have an impact on economic resources both external and internal within an organization,

Profit and Loss Financial Statements
An income statement report that has been prepared based on the PSAK standard which contains the results of operations for one period, will show the costs that have been incurred as a burden

on the company (Tazkia, 2019). In showing data on the income statement, you must choose the period that will be needed so that data will appear in accordance with the period (Setiawan et al., 2022).

Accounting Information Users

According to (Kocaman, 2021), the use of a reliable SIA is needed by companies, because it can help the process of storing data and its distribution (Suryawarman & Widhiyani, 2012). SIA can be used as a meeting medium for processing daily transaction needs which is supported by operations that are managerial in nature and steps used by outsiders (Sari et al., 2021).

According to (Kocsis, 2019) a restaurant is a place or building that is professionally organized to provide food and beverage serving services to all consumers (Suryawarman & Widhiyani, 2012). Aside from being a place to provide processed food and beverage services, restaurants are also places of stop and rest for tourists visiting an area (Setiawan et al., 2022)(Liu et al., 2022).
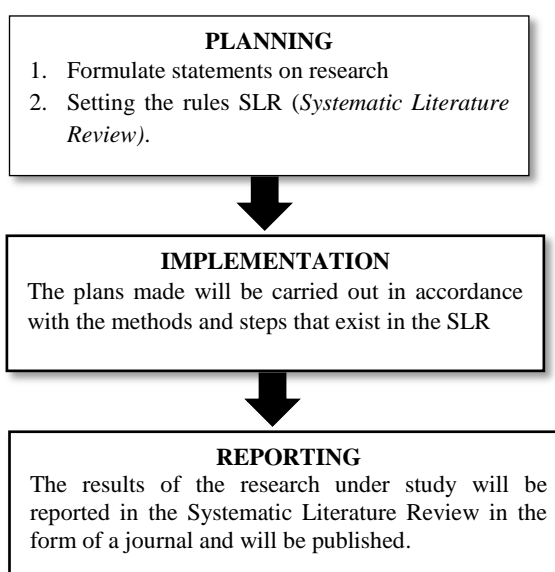
Definition of Franchise

Franchising is an alternative in business development, which entrusts the ability of prospective business partners to be able to operate the activities to be carried out (Atmoko, 2019). Franchising is a special right that has been owned by various business entities and individuals. Franchising has specific criteria that can promote goods or services that have benefits and results that are used by the general public (Suryawarman & Widhiyani, 2012).

METHOD

The research method used is the SLR method (*Systematic Literature Review).* According Kitchenham dan Charters (2007) said that this SLR is a method that uses research from several literature reviews which is used as a method capable of interpreting problems, identifying problems and assessing every problem that exists in the research studied by tracing each problem to get answers to every question in the research.

The stages of the Systematic Literature Review include:

PLANNING
1. Formulate statements on research
2. Setting the rules SLR (*Systematic Literature Review).*

IMPLEMENTATION
The plans made will be carried out in accordance with the methods and steps that exist in the SLR

REPORTING
The results of the research under study will be reported in the Systematic Literature Review in the form of a journal and will be published.

Figure 1. The stages of the method Systematic Literature Review

In the picture above, it starts from the planning stage then the next stage is implementation and then at the end of the stage, namely reporting as the final stage of the SLR into a report.

The first step in compiling an SLR is the PLANNING stage, namely creating a Research Question (RQ), which usually uses the PICO (Person-Intervention-Control-Outcome) method. The next step is to search literature by utilizing various paid and free scientific portals. In this study, Google Scholar was used as the basis for research between the last 5-10 years to keep SLR information up-to-date.

Next do the criticism and determine the logical structure. SLR is prepared using the same structure as the publication text using the method written according to the PRISMA diagram.

The IMPLEMENTATION stage can be understood as the stage of implementing the SLR itself, which begins with the determination of search keywords for literature (search strings), the selection and understanding of synonyms and alternative word substitutes will determine the accuracy of the literature search, besides that software tools are also needed to facilitate the management of our literature evidence, and also carry out the selected studies stage which will affect the inclusion criteria and exclusion criteria, and the last step in this stage is data extraction then carry out a synthesis of selected literature which has the aim of analyzing and evaluating various research results from various literatures.

The last stage is REPORTING, this stage is writing the SLR results in written form to be published in the form of scientific journal articles. The writing structure of SLR usually consists of 3 major parts, namely: Introduction, Main Body and Conclusion. The introductory section will contain the background and basis for why SLR on a topic is important and must be carried out. While the Main Section will contain the SLR protocol, results of the analysis and synthesis of findings, and ends with a discussion discussing the implications of the SLR results. The Conclusion section will contain a summary of the findings that we got, in accordance with the RQ that we set in advance.

Research Question

In this stage are questions that are appropriate to the problems and research topics. Therefore the research question or used in the study are as follows:

RQ1   : Is the research method used related to the restaurant accounting information system?
RQ2   : What things affect the accounting information system in restaurants in this study?
RQ3   : What are the latest topics used by researchers related to SIA in restaurants in this study?
RQ4   : What is a highly qualified method that can be used to determine the quality of accounting information systems in restaurants in this study?

Research Process

In obtaining the cause of the problem with respect to the researcher, the search process can be used. So to be able to answer questions and references related to data and data sources, it can be processed using the website www.scholar.google.co.id which is secondary data that can be used.

Study Selection

In selecting studies, secondary data or primary data can be used, so the data that has been found is in line with what has been determined, and it is seen whether the data is suitable for use as a source of research data or not. The equivalent data parameters used are as follows: 1) The data used has a time range of 2021 and 2022, 2) Data taken from the site: www.scholar.google.co.id, 3) Data were obtained from previous research journals that had links with accounting information systems for restaurants in Indonesia.

Data Extraction

The data that has contributed will be summarized to respond to research questions according to the topic and then the data will be extracted and arranged according to the extraction form. This aims to assist data collection in the main research according to the topic of the research problem so that it becomes the main data in answering research questions. Data extraction can be arranged and carried out as in the table below:

Table 1. Data extraction compiled for research questions.

Regarding	*Research Question* (RQ)
Accounting information systems for restaurant	RQ2
Accounting information systems method	RQ4
Research problem	RQ3
Publication and problem identification	RQ1

Assessment Quality

The results of the data obtained will be analyzed and assessed based on the questions below:

QA1   : Does the published journal have a timeframe from 2021-2022?

QA2   : Does the journal discuss accounting information systems of restaurant?

QA3   : The journal interprets the restaurant's accounting information system?

Paper will be given a value based on the quality of the assessment above and will certainly be re-analyzed according to the existing value criteria. Usage values are as follows:

Yes   : Journals that meet the criteria for quality assessment questions.

No   : If the journal found is not in accordance with the quality assessment.

Collection Data

The data set used is secondary data. Secondary data in this study was found in several stages by using:

1. Literature study using the Systematic Literature Review (SLR) method with data obtained from the web: www.google.com as well as www.scholar.google.co.id.
2. Data in the form of documentation and has been stored in Mendeley.

Data Type

This study uses qualitative data types by interpreting data so as to manage the data sources obtained and can be used as answers in answering research questions.

Data Analysis

Research data that has been found and put together will be analyzed and formulated at this stage. Therefore, the results of the research analysis will answer each predetermined research question.

RESULT AND DISCUSSION

The process of searching for journals and including journals and excluding articles

In the search results for articles on accounting information systems in restaurants, 31,300 results were found. However, only 10 were taken because they met the criteria, which were published in 2021-2022 and only discussed the accounting information system used.

Table 2. Classification According to the Type of Article

No	Journal	Year	Total
1	Scientific Journal of Accounting and Finance	2021	1
2	Indonesian Accounting Literacy Journal	2021	1
3	Journal of Accounting and Finance	2021	1
4	Journal of Accounting	2021	1
5	Journal of Entrepreneurship, Accounting and Management TRI BISNIS	2021	1
Total			**5**
1	Indonesia Journal of Network & Security	2022	1
2	Budapest Internasional Research and Critics Institute - Journal	2022	1
3	E-Journal Computer, Technology and Information system	2022	1
4	SENMEA	2022	1
5	Soedirman Accounting and Public sector journal	2022	1
Total			**5**

Results of RQ1: The Method Used

From the results of RQ1 (Research Question 1) get results based on journal categories with techniques in data collection. This can be interpreted in table 3 which proves that the research used a questionnaire as a data collection technique. This is because researchers want to see the effect of information systems on restaurants in Indonesia and the number of respondents can be seen in the table below:

Table 3. Data Collection

No	Method of collecting data	Total
1	Observation	5
2	Quesionnaire	3
3	Quantitative	2

Results of RQ2: Factors Influencing SIA Against Restaurants in Indonesia

Results on Research Question 2 (RQ2) regarding factors that influence SIA for restaurants in Indonesia. Based on the categories of things that influence are accounting internal control systems, information systems, knowledge of information systems, utilization of information technology, and human resources. Table 4 below describes the SIA factors influencing restaurants in Indonesia as follows:

Table 4. Factors Influencing SIA against Restaurants in Indonesia

No	Factors	Research	Total
1	System Planning	(Rahmadani H, 2022), (Saputra, 2021), (Yustiana et.al., 2022), (Katiandagho, 2021), (Nurhani & Samsudin, 2022), (Pradana et.al., 2022), (Jordy et.al., 2021)	7
2	Internal Control	(Yustiana et.al., 2022), (Katiandagho, 2021), (Darmasari & Setiawan, 2021), (Hidayat & Darmawan, 2021), (Jordy et.al., 2021)	5
3	System Understanding	(Saputra, 2021), (Yustiana et.al, 2022), (Katiandagho, 2021), (Nurhani & Samsudin, 2022)	4
4	Human Resources	(Yustiana et.al., 2022), (Rahmadani H, 2022)	2

Results of RQ3: Research Trends and Topics

Results of RQ3 (Research Question 3) regarding trending topics in significant research on restaurant accounting information systems in Indonesia. In this research analysis, primary data is used and selected to answer related research on accounting information systems in Indonesian restaurants with the following topic details: 1) Presenting and analyzing SIA problems in restaurants in Indonesia' 2) State the causes and effects of problems in the AIS of restaurants in Indonesia, 3) Presenting and choosing solutions to address problems that occur in SIA in Indonesian restaurants; 4) Able to make conclusions to be a good solution from research on accounting information systems for restaurants in Indonesia. The first thing that becomes the main topic is recognizing problems related to accounting information systems in restaurants. (Saputra & Puspaningrum, 2021) examine internal control in restaurants. Whereas (Rahamdani, 2022) examine the design of accounting information systems in restaurants in Indonesia.

On the second topic (Katiandagho & Trisyanto, 2021) explaining the internal control system and accounting information system design for restaurants in Indonesia, (Saputra & Puspaningrum, 2021) discusses the design of accounting information systems and this is a very important factor to assist management in the internal control process for restaurants in Indonesia. The third topic explains related to the understanding of accounting information systems in restaurants, the cause of problems often occurs because companies do not understand accounting systems and human resources are still not trained in understanding accounting systems. According (Wu et al., 2021) and (de Freitas & Stedefeldt, 2020), explains that there are still restaurants in Indonesia that do not understand the accounting system and this needs to be implemented so that the financial

reports that are made can be organized and can be used for the common good and decision making. Furthermore, after presenting causes and effects, the fourth topic is choosing a good way out or solution of a research problem related to accounting information systems for restaurants in Indonesia. According (Saputra & Puspaningrum, 2021) and (Ciftci et al., 2021) choosing the right solution is to make a design for an accounting system as an appropriate means of information for restaurants in Indonesia.

The last topic is the fifth topic as a topic in answering solutions from all research related to accounting information systems in restaurants in Indonesia. An appropriate internal control system is needed so that it can control company operations, especially restaurants in Indonesia, an accounting information system is also needed so that it can assist in company operations.

Results of RQ4 : The Method is Good in Performance

Research Question in this case RQ4 has a fairly good performance method and can be used for accounting information systems in restaurants. From the results of the studies, almost every study has used the observation method which has gone directly to identify problems that occur in the field, by conducting interviews and distributing questionnaires to obtain valid data and can be used as a source of data so that the literature study method is also able to get the right solutions in dealing with problems in research. From the results of research on several journals it is still found that SIA has no and significant effect on restaurants, but in other studies in 2022 there has been a significant influence due to good internal control and has already designed an accounting information system (Atmoko, 2019)(Niederle & Schubert, 2020).

CONCLUSION

Based on the research results, it can be concluded that the design of an accounting system in a restaurant must be carried out with an appropriate internal control system so that it can control company operations, especially restaurants in Indonesia, it is also necessary to have an accounting information system so that it can assist in company operations, besides that it must developing an understanding of the system in restaurant organizations to find out the goals and objectives of the accounting system as well as developing the capabilities of Human Resources so that the application of the accounting information system can run correctly and in accordance with plans that have been prepared previously based on applicable accounting standards.

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