
Analysis of The Use of Management Accounting Information In Determining The Business Strategy of UMKM D'KulinerBnB

Shalsa Billa Eka Putri¹, Hwihanus²

^{1,2}Faculty of Economics and Business, Universitas 17 Agustus 1945
Surabaya, Indonesia

E-mail: 1222200075@surel.untag-sby.ac.id¹; hwihanus@untagsby.ac.id²

Received: April, 2025; Accepted: April, 2025; Published: June, 2025

Permalink/DOI:

Abstract

This study investigates how the business strategy of D'KulinerBnB MSMEs uses management accounting information. With a qualitative approach through interviews, it was found that this MSME has implemented a management accounting system for financial recording, cost analysis, and business strategy. The use of accounting data helps with cost efficiency and fact-based decision-making. However, challenges such as limited knowledge, access to technology and human resources are still faced. To overcome them, business owners plan to improve accounting literacy, adopt digital technology and build networks with other MSMEs. In conclusion, management accounting plays an important role in a more effective and sustainable business strategy.

Keywords: *Management Accounting, MSMEs, Business Strategy, Operational Efficiency, Decision Making.*

INTRODUCTION

MSMEs are vital to the economy of every country, including Indonesia in the era of globalization and increasingly fierce competition. Small and medium-sized businesses (MSMEs) not only increase GDP but also create jobs that drive local economic growth. However, many MSMEs face challenges in managing resources and formulating effective business strategies. One of the key factors that can help MSMEs in facing these challenges is the use of management accounting information.

According to (Refiyanto & Muid, 2022) , management accounting is the process of identifying, analyzing, interpreting, and communicating information to managers to help them achieve the company's organizational goals. Meanwhile, management accounting information systems are systems that collect, store, and process financial and accounting data used by decision makers (Jurjais et al., 2021)

.

The data and analysis needed for better decision-making can be obtained from management accounting information. By utilizing this information, MSME owners can understand the financial condition of their businesses, identify opportunities and risks, and develop plans to improve competitiveness. In the context of D'KulinerBnB MSMEs, which are engaged in the culinary sector, the use of management accounting information is becoming increasingly relevant. The culinary sector has dynamic and diverse characteristics, requiring a careful approach to business planning and management.

This study investigates how D'KulinerBnB MSMEs use management accounting data in determining their business strategy. By understanding the role of management accounting information, it is expected that MSMEs can improve operational efficiency, optimize the use of resources, and gain a competitive advantage for other MSME owners in utilizing management accounting data to assist in making strategic decisions.

Through this analysis, it is expected that best practices in the use of management accounting information can be found that can be adopted by other MSMEs, as well as contributing to the development of literature in the field of management accounting and MSME business strategies.

INTERVIEW QUESTIONNAIRE:

1. What types of management accounting information do you use in managing the D'KulinerBnB business?
2. How do you collect and analyze management accounting information to support decision making?
3. Do you feel that management accounting information affects the business strategies you implement? If yes, how?
4. What challenges do you face in using management accounting information in your business?
5. What are your expectations regarding the use of management accounting information in the future for D'KulinerBnB business development?

THEORETICAL OVERVIEW

Management Accounting

The accounting system called management accounting deals with the requirements and use of organizational management information (Hwihanus et al., 2019) . According to (Marcella Trianita Abur & Hwihanus Hwihanus, 2023) management accounting is also referred to as activities or procedures that produce financial data used by management to make financial decisions in managing the company. In general, management accounting functions as an important tool in the collection, analysis, and dissemination of information, both financial and non-financial, which is used by management for planning, supervision, and decision making. In this case, planning is a crucial first step, where business owners develop strategic plans based on accounting data in achieving goals. Furthermore, control is carried out by monitoring performance and comparing it with existing plans, thus ensuring that goals can be achieved effectively. (Brian W. Mahulette et al., 2020) organizational management is an internal party that uses management accounting

data. MSME owners consider environmental issues and apply management accounting to compete and add value to their products.

Management Accounting Information System

One of the components of management accounting is the Management Accounting Information System (SIAM), which has the intention of collecting, processing, storing, and presenting financial and operational information used by managers in managing businesses. This system functions as a tool in developing business strategies based on valid data, so that decisions are more objective and directed. According to (Jurjais et al., 2021) SIAM is not associated with a formal standard that describes the nature of the input or output process. Instead, information systems produce outputs using inputs and various processes needed to meet management objectives. In MSMEs, where resources are often limited, the use of SIAM can be a solution in improving business competitiveness. With a good system, MSMEs can keep records, as well as increase transparency in financial reporting.

Strategy Management

The process of planning, developing, and implementing strategies to achieve the long-term goals of an organization or company is known as strategic management. This process involves a thorough analysis of the organization's internal and external environment, as well as decision making on how to allocate resources to gain a competitive advantage. (Ardiansyah et al., 2021) strategic management is defined as management action or implementation that determines the performance of a company. (Ardiansyah et al., 2021) also reaches the main conclusion, namely victory in competition in the business market. Previous studies show that strategic management always strives to win in the business market, so entrepreneurs are required to continuously improve management strategies so that the businesses that have been established can continue to compete with competitors.

Business Strategy

According to (Sihombing, 2000), the term "strategy" comes from the Greek word *stratogos*, which means "the science of generals to win battles using limited resources". Business strategy is a future plan about what an organization wants to achieve and how to achieve it. Business strategy is the art of using the capabilities and resources of an organization to achieve specific goals in the most profitable way (Kadek Dena Krisnanta & Mertyani Sari Dewi, 2023) . In the context of MSMEs, an effective business strategy involves the use of management accounting information to support more accurate and data-based decision making. there are several types of business strategies that can be implemented by D'KulinerBnB MSMEs including pricing strategies, cost efficiency strategies, marketing strategies, and business growth strategies.

Previous Researcher

1. Implementation of Accounting as a Business Strategy for MSMEs (Halpiah & Putra, 2022).

The results showed that the lack of understanding of accounting in MSME actors in Mataram City led to unstructured financial practices, difficulty accessing capital, and limited marketing, so that the application of SAK EMKM-based accounting is needed to improve financial performance and support business development.

2. MSME Business Strategies to Upgrade Post-Covid-19 (Syailendra et al., 2024) . The results show that the implementation of online sales, digital marketing, and customer management (CRM) strategies is key for post-pandemic MSMEs to improve competitiveness and operational efficiency, although many still focus only on transactions without a sustainable business strategy.
3. Business Strategy Analysis of Bamboo Handicraft MSMEs in Bandung City (Abdillah et al., 2018) . The results show that the three MSMEs that have been studied use Porter's general strategy correctly, where Haur Bambbo focuses on cost advantage, Sari Kurnia applies differentiation with high-quality materials and a strategy to focus on bamboo musical instrument suppliers, while Virage Awi targets the global market with exclusive limited edition production.

METHOD

Qualitative primary data was used in this study. Qualitative data analysis refers to the researcher's ability to link facts and data with information (Jurjais et al., 2021) . This research interviews the owners of D'KulinerBnB MSMEs. Informants who provide information must be directly involved with the research problem.

RESULTS AND DISCUSSION

1. Types of Management Accounting information used:
 - a. The owner knows the financial performance of the business through the balance sheet and monthly income statement.
 - b. Cost and expense analysis is conducted regularly to identify areas that can be optimized.
 - c. Sales and marketing data was collected to understand market trends and consumer preferences.
 - d. Information on raw material inventory is essential to ensure smooth operations.
2. Information Collection and Analysis:
 - a. Daily transactions are recorded regularly using accounting software.
 - b. Data is also collected through customer surveys to obtain feedback.
 - c. Monthly meetings are held to analyze financial and operational performance, comparing historical data with financial projections.
3. The Effect of Management Accounting Information on Business Strategy:
 - a. Management accounting data helps owners choose competitive product prices.
 - b. Enables identification of areas for cost efficiency and resource optimization.
 - c. Financial analysis data is used to formulate marketing strategies.

4. Challenges in the Use of Management Accounting Information:
 - a. Limited knowledge and skills in accounting among owners and employees.
 - b. Difficulty in accessing the technology required for a more sophisticated accounting information system.
 - c. Market uncertainty affecting financial projections.
5. Hope for the future:
 - a. Owners gradually improve their understanding and skills in management accounting through training.
 - b. Plan to adopt more advanced technology for financial information management.
 - c. Network with other MSMEs to share best practices in the use of management accounting information.

Based on the results of the research conducted, D'KulinerBnB MSMEs have implemented a management accounting information system (SIAM) in their business operations. Management accounting information is used to support various aspects of business management, from strategic planning to decision making. This type of information includes monthly financial reports, such as balance sheets and income statements, which provide a complete picture of how the business operates financially. The income statement shows revenue and expenses during a specific period, which helps the owner understand the profitability of the business. The balance sheet shows the financial position at a given time including assets, liabilities, and equity. In addition, cost and expense analysis is also a key focus, where owners routinely evaluate operational costs to identify areas that can be optimized. Sales and marketing data, which includes sales trends and consumer preferences, is also collected to understand market dynamics. Information on raw material inventories is essential to ensure smooth operations and avoid shortages that could disrupt services.

In a broader context, the use of management accounting information at D'KulinerBnB aids decision-making and improves transparency and accountability of business management. With regular and accurate financial reports, owners can provide clear information to stakeholders, including investors and employees, about the performance of the business. This can increase trust and support from the various parties involved.

The process of collecting and analyzing management accounting information at D'KulinerBnB is done in a systematic and structured way. The business owner records daily transactions regularly, which includes all income and expenses. This recording is done using accounting software that makes it easy to manage data and generate financial reports automatically. Surveys conducted by the owner to gather information about customer opinions on products and services in addition to recording transactions also help the owner understand customer needs and expectations and find areas that need improvement. Monthly meetings are held to analyze financial and operational performance, where the owner and his team compare historical data with financial projections to evaluate whether the set targets

are being achieved. This analysis includes comparisons between actual costs and budgets, as well as variance analysis to identify the causes of differences. In this way, they have the ability to make more accurate and data-driven decisions, which in turn supports the development of more effective business strategies.

D'KulinerBnB MSME owners also realize the importance of adaptation to changes in the business environment. Management accounting using information technology is increasingly important in today's computer and internet era. By adopting more sophisticated accounting information systems, owners can access data in real-time, which allows them to respond to market changes more quickly and precisely. In addition, it provides an opportunity for more in-depth data analysis, which can lead to better strategic understanding.

D'KulinerBnB MSME owners feel that management accounting information has a significant influence on the business strategies implemented. By utilizing this information, they can determine competitive product prices, which is very important in the dynamic culinary sector. Management accounting information also helps them in identifying areas that require cost efficiency, so as to optimize the use of resources. Data obtained from financial analysis is used to formulate more effective marketing strategies. Thus, management accounting information serves as a solid basis for strategic decision-making.

In addition, the challenges faced by D'KulinerBnB MSME owners in terms of limited knowledge and access to technology reflect a greater need for education and training among MSME players. Training programs specifically designed to improve accounting skills and the use of information technology can help MSMEs to be more competitive in the market. Thus, investment in human resource development is key to long-term success.

D'KulinerBnB MSME owners have optimistic expectations for the future regarding the use of management accounting information. They hope to improve their understanding and skills in management accounting through relevant training. In addition, they also plan to adopt more sophisticated technology for financial information management, which is expected to improve operational efficiency. Networking with other MSMEs for various best practices in the use of management accounting information is also one of their hopes, so that they can support each other in facing existing challenges. With these steps, D'KulinerBnB owners hope to continue to improve their competitiveness and business sustainability in the future.

The hope of D'KulinerBnB MSME owners to build networks with other MSMEs shows the importance of collaboration in the business world. With various experiences and best practices, MSMEs can support each other in facing challenges and creating a stronger business ecosystem.

Overall, the interview results show that the management accounting information used by D'KulinerBnB has a positive impact on strategic decision making. Although there are challenges to be faced, the hope for further development shows the commitment of MSME owners to improve the Company's competitiveness and operational efficiency. The findings provide valuable insights

for other MSMEs in utilizing management accounting information as a tool in their business strategy.

CONCLUSION

From the results of research on the use of management accounting information in D'KulinerBnB MSMEs, it is possible that management accounting data is very important for managing businesses. The owners of these MSMEs utilize various types of information, such as financial reports, cost analysis, and sales data, to support strategic decision-making. A systematic process of collecting and analyzing information enables owners to understand financial and operational performance, and formulate more effective strategies. Despite challenges, such as limited accounting knowledge and access to technology, owners have hopes of improving their skills and building networks with other MSMEs. The findings suggest that business sustainability and competitiveness can be improved by using management accounting data.

REFERENCES

Abdillah, M. B., Hakim, R. M. A., Damiri, D. M., & Zahra, F. (2018). Business Strategy Analysis on Umkm Bamboo Crafts in Bandung City. *AdBisprenuer,2* (3), 227. <https://doi.org/10.24198/adbisprenuer.v2i3.16491>

Ardiansyah, S. S., Salsabilla, D., & Arini, V. Q. (2021). Analysis of Strategic Management of Franchise Companies during the Covid-19 Pandemic (Case Study at KFC). *Tambusai Journal of Education, 5*(2), 2965–2972.

Brian W. Mahulette, Herman Karamoy, & Aneke Wangkar. (2020). Analysis of the Implementation of the Management Control System in an Effort to Improve the Performance of Production Managers at Pt. Citra Raja Ampat Canning. *EMBA Journal: Journal of Economic Research, Management, Business and Accounting,8* (4), 1010-1017. <https://ejournal.unsrat.ac.id/v3/index.php/emba/index>

Halpiah, H., & Putra, H. A. (2022). Accounting Implementation as Umkm Business Strategy. *Asian Journal of Business and Economics,16* (2), 308-321. <https://doi.org/10.32815/jibeka.v16i2.1034>

Hwihanus, H., Ratnawati, T., & Yuhertiana, I. (2019). Analysis of the Effect of Macro Fundamentals and Micro Fundamentals on Ownership Structure, Financial Performance, and Company Value at State-Owned Enterprises Listed on the Indonesia Stock Exchange. *Business and Finance Journal,4* (1), 65-72. <https://doi.org/10.33086/bfj.v4i1.1097>

Jurjais, A. A., Su'un, M., & Hajering, H. (2021). Analysis of the Use of Management Accounting Information Systems in Planning, Controlling and Decision Making at : *Journal of Accounting Science,3* (September), 159-178. <https://36.89.54.123/index.php/invoice/article/view/6024>

Kadek Dena Krisniantara, & Mertyani Sari Dewi. (2023). The Strategy of Small and Medium Enterprises Selling Groceries in Kubutambahan Village in Increasing Profits. *Journal of Economics and Accounting Publications,3* (1), 132-141. <https://doi.org/10.51903/jupea.v3i1.503>

Marcella Trianita Abur, & Hwihanus Hwihanus. (2023). The Effect of Environmental Management Accounting Implementation on Environmental Performance Influenced by Leadership, Culture, Innovation and Ability Factors at Textile Factories. *MUQADDIMAH: Journal of Economics, Management, Accounting and Business*, 2 (2), 49-60. <https://doi.org/10.59246/muqaddimah.v2i2.701>

Refiyanto, E., & Muid, D. (2022). Development of Ukm in Bontang City. *Diponegoro Journal of Accounting*, 11 (1), 1-9. <http://ejournal-s1.undip.ac.id/index.php/accounting>

Syailendra, S., Setiawan, M., Sopian, Anggraini, R., & Mustina Sari, R. (2024). Ukm Business Strategy to Upgrade Post Covid-19. *Scientific Journal of Global Economy Today*, 15 (1), 66-76. <https://doi.org/10.36982/jiegmk.v15i1.4242>

Damardi. (2022). Human Resource Management Strategies in Increasing Competitive Advantage. *Equator Journal of Management and Entrepreneurship*, 85-92.

Demelya Kontesa, M. S. (2021). Analysis of the Effect of Management Accounting Information Systems on Managerial Performance at PT. Pos Indonesia (Persero) Bandar Lampung City. *Pusdansi.org*, 1-12.

Gregorius Rio Alfrian, E. P. (2020). Strategies for Micro, Small and Medium Enterprises (MSMEs) to Survive the Covid 19 Pandemic in Indonesia. *National Seminar on Applied Innovative Research*, 139-146.

Halwa Millati, A. S. (2022). The Effect of Using Accounting Information, Business Capital, and Marketing Strategy on Business Success. *Journal of Accounting Recognition*, 65-80.

Muhammad Bahtiar Abdillah, R. M. (2017). Business Strategy Analysis on Smes Bamboo Crafts In Bandung City. *AdBispreneur Journal*, 227-242.

Neneng NurmalaSari, I. M. (2020). Strategic Management of Social Media-Based Education Marketing. *Journal of management review*, 543-548.

Nur Indah Waliyanti, J. P. (2022). Analysis of Hydroponic Vegetable Business Strategies during the Covid 19 Pandemic. *Journal of Agricultural Socio-Economics*, 201-209.

Pelangi Angga Saputri, S. K. (2024). Analysis of the Constraints of Micro, Small and Medium Enterprises (MSMEs) in Bandung Regency. *Business Economics and Entrepreneurship*, 45-50.

Sukma Sopiyan Ardiansyah, D. S. (2021). Analysis of Strategic Management of Franchise Companies during the Covid-19 Pandemic. *Journal of Tambusai Education*, 2965-2972.

Syahidah Rahmah, A. N. (2022). Application of Environmental Management Accounting in Improving Product Innovation: An Analysis of the Silk Fabric Industry. *Scientific Journal of Management Accounting*, 38-42.