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Analysis of Accounting Information System in the Management of Merchandise Inventory at Zeirrie Collection Store

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Abstract

The Accounting Information System (AIS) is a computer-based system that transforms accounting data into information to support business continuity. Merchandise inventory, as a crucial component, requires proper management since it represents a significant current asset. This study aims to analyze the implementation of AIS in inventory management at Zeirrie Collection Store. The research employed a descriptive qualitative method through observation, interviews, and documentation. The subjects of this study were the owner, warehouse staff, and cashier of Zeirrie Collection Store. The findings indicate that the use of the accounting information system in managing merchandise inventory has not yet been fully optimized. Discrepancies between system data and physical stock were still identified, caused by input errors, manual recording, and weak internal controls. The absence of standard operating procedures (SOPs), unclear division of tasks, and limited employee understanding of the system are identified as inhibiting factors. Thus, the AIS applied has not been fully capable of supporting operational efficiency and inventory information accuracy.

INTRODUCTION

The development of digital technology has encouraged companies to integrate Accounting Information Systems (AIS) into their business operations. AIS plays an essential role in improving the efficiency and effectiveness of business management, including the management of merchandise inventory. (Nondangari & Harmain, 2024) state that the system supports production efficiency and sales strategies through the provision of accurate and timely data. In the retail business context, inventory represents a key asset that must be properly managed to ensure product availability, reduce operational costs, and increase profitability. This aligns with the opinion of (Atmaja et al., 2023), who argue that inventory plays a vital role in supporting trading activities and achieving company profits.

According to (Bangki et al., 2024), the proper application of an accounting information system (AIS) in merchandise inventory management is crucial, as it helps ensure product availability, prevent stock shortages or surpluses, and support more accurate and efficient decision-making. Similarly, (Sary & Purbaya, 2022) emphasize that good inventory management is essential for MSMEs, as it directly affects operational continuity, customer satisfaction, and business sustainability. (Muchaendepi et al., 2019) further found that the implementation of AIS in inventory management is important, particularly to enhance efficiency and speed in business decision-making.

(Ginting et al., 2023) explain that an inventory accounting information system is designed to record, manage, and monitor inventory movements accurately and efficiently to support smooth operations and business decision-making. In trading companies, this system is used to record inventory transactions of goods purchased for resale. Implementing such a system is vital because it helps prevent overstocking or stockouts, minimizes the risk of losses due to damage or excess

accumulation, and provides timely and reliable inventory information for financial reporting. (Putra et al., (2022) note that the application of an inventory AIS is not only about recording inflows and outflows of goods but also about generating accurate, real-time, and reliable information to support managerial decision-making and enhance overall business efficiency and effectiveness. (Ritonga et al., 2025) further assert that AIS plays an important role in providing information to support decision-making, strengthen internal controls, and improve efficiency and integration across departments within an organization.

The challenges faced by Zeirrie Collection Store reflect the discrepancy between the ideal concept of AIS and its actual implementation in the field. (Maulina et al., 2021) describe AIS as a structured set of technology-based components designed to process financial transaction data into accurate, relevant, and timely information that improves operational efficiency, accelerates decision-making, and supports work effectiveness, particularly in the financial sector. Similarly, (Pratiwi et al., 2023) emphasize that an ideal AIS must be able to provide accurate, relevant, timely, and accountable information to support managerial decision-making.

However, based on interviews with the store owner and warehouse staff, Zeirrie Collection Store still faces several challenges, such as uncertainty regarding inventory levels, suboptimal system functionality, delays in stock monitoring, and slow decision-making, all of which may affect business continuity. These issues demonstrate weaknesses in the application of the inventory AIS, which impacts the reliability of inventory reporting. (Sari & Harmain, 2023) note that while AIS significantly influences business decision-making in MSMEs, partial application of information technology does not always produce maximum impact.

Several previous studies also reflect similar phenomena. (Lisdayanti et al., 2022), in their study at PT. Sun Premier Mojokerto, found that AIS for inventory was not yet fully integrated, particularly in managing auxiliary materials and finished goods. Issues such as delivery delays, inaccurate recording, and discrepancies between system data and physical stock became challenges that hindered inventory management effectiveness. (Ramadhani, 2024), in a study at PT. ABC, found that AIS was in accordance with Mulyadi's theoretical framework in terms of documents and program design. However, lack of supervision and input errors resulted in ineffective inventory control. Human error, delayed distribution, and limited use of supporting tools such as CCTV were key obstacles.

Similarly, (Khoirunnisa & Rusmawati, 2022), in their study of Minimarket New Sarana, found that although AIS was computerized, it was not yet effective in managing inventory. Frequent discrepancies occurred between system data and physical stock due to the absence of written SOPs, poor employee quality, and double-job practices. Weak internal control negatively affected inventory data accuracy and operational effectiveness. This highlights the contribution of the present study, which aims to fill this gap by analyzing technical obstacles and the use of application-based AIS in inventory management in small- and medium-scale retail businesses, a topic rarely explored in prior research. (Hariyanti et al., 2024) found that inaccurate inventory accounting systems may cause differences between physical stock and records, disrupting operations and leading to losses. Similarly, (Ismail et al., 2021), in a case study of Toko Serba 35 Cimahi, showed that manual inventory management often causes delays in information and errors in reporting. If AIS does not function optimally, it results in inaccurate information and hinders the achievement of business objectives.

Inventory management is a crucial aspect of business sustainability, as it plays a significant role in maintaining operational efficiency. Other studies also show that implementing an AIS in inventory management helps businesses safeguard their inventory, which is often vulnerable to theft or damage. Therefore, effective monitoring and control are essential. This approach is relevant for Zeirrie Collection Store, which aims to maintain accurate and efficient inventory management to prevent fraud (Yussianawati et al., 2021). A case study at Toko Sty further explains that a well-implemented AIS allows companies to optimally control inventory and increase profits by analyzing the most frequently sold items, thereby boosting sales margins. Inventory

management practices, such as identifying fast-moving, slow-moving, new, and obsolete items, are also expected to improve accuracy and enhance profitability at Zeirrie Collection Store (Krisnawati et al., 2023).

In addition, weaknesses in AIS and inventory management may result in irregularities or fraud, especially recording errors in warehouse inventory, which can harm the business. Majidah et al., (2021) stress that effective AIS in inventory management is crucial for maintaining data accuracy, minimizing the risk of losses or damages, and supporting operational efficiency at Zeirrie Collection Store. As a retail business engaged in clothing and household goods sales, Zeirrie Collection faces challenges where a suboptimal inventory AIS can cause data discrepancies, increase risks of losses and fraud, hinder customer service, and lead to financial losses and poor decision-making. Thus, this research is important to analyze the extent to which AIS is implemented in inventory management and how it affects the effectiveness of inventory control and the accuracy of stock recording in the company (arandhe & Puspitasari, 2021).

The implementation of an inventory accounting information system is crucial for medium-scale retail businesses, as it allows for more accurate, efficient, and structured stock management. Such a system enables automatic and real-time recording of stock inflows and outflows, minimizing the errors associated with manual recording that are still common among retail business operators. Unfortunately, many stores have yet to recognize the importance of using such systems, exposing them to difficulties in inventory control, sales analysis, and business decision-making. Therefore, proper understanding and implementation of AIS are highly necessary for stores to remain competitive, improve operational efficiency, and support sustainable business growth.

This study aims to analyze the accounting information system for inventory management at Zeirrie Collection Store. It provides recommendations for improving recording systems, enhancing human resource quality, and implementing more structured SOPs to improve data accuracy, minimize risks, and support more effective decision-making in the digital era.

METHODS

This research employs a descriptive qualitative method with a case study approach. The qualitative method or approach is defined as a research approach that focuses on an in-depth understanding of the meaning, processes, and context of the social phenomena under study (Klenke, 2008). The subjects of this study are the owner, warehouse staff, and cashier of Zeirrie Collection Store, while the object of the research is the accounting information system for inventory. The study was conducted at Zeirrie Collection Store, located at Jl. Perintis Kemerdekaan No. 110, Tanjung Morawa District, Deli Serdang Regency.

The sources of data in this study consist of primary and secondary data. Primary data were collected through in-depth interviews with the employees and the owner of Zeirrie Collection Store, who are directly involved in inventory management. Secondary data were obtained from business documents, including financial reports, inventory records, as well as relevant literature and scientific articles on accounting information systems and inventory management.

Data collection techniques included semi-structured interviews, direct observation, and literature review. The research instruments comprised interview guidelines and supporting documentation. Data analysis was carried out using a descriptive qualitative approach with an evaluative perspective, through the stages of data reduction, data presentation, and conclusion drawing. This approach was applied to assess the effectiveness of the implemented accounting information system and to identify constraints and potential improvements in inventory management.

RESULTS AND DISCUSSION

Based on the results of interviews, Zeirrie Collection Store is a retail trading business engaged in the sale of clothing and household goods. The business was established in 2012 and is located at Jalan Perintis Kemerdekaan No. 110, Tanjung Morawa B, Deli Serdang Regency, North Sumatra. Since its establishment, the store has been directly managed by the owner, who is actively involved in daily operations, assisted by several permanent employees. The products sold include various types of Muslim women's clothing, casual wear, and household items such as bed sheets, tablecloths, towels, and others. These goods are purchased directly from suppliers in bulk and stored in the warehouse before being sold to customers. As the number of customers and the variety of products have increased, inventory management has become increasingly complex. Therefore, the store requires a more structured inventory management system to ensure smooth operational activities.

The organizational structure of Zeirrie Collection Store is relatively simple. The owner acts as the main decision-maker and is assisted by staff in sales and administration. Although the store does not have a formal structure, the division of tasks is carried out flexibly based on daily operational needs. To support inventory management, Zeirrie Collection Store currently uses a computerized system through the Ketoko.co.id application. This application facilitates automatic recording of purchase and sales transactions, ensuring that stock levels are updated in real time. The store owner can also easily monitor inventory quantities, print sales receipts, and access stock and financial reports. Compared to the previous manual system, the use of this application has made inventory management more efficient, accurate, and organized.

Based on the interviews conducted, the overview of merchandise inventory management at Zeirrie Collection Store is as follows:

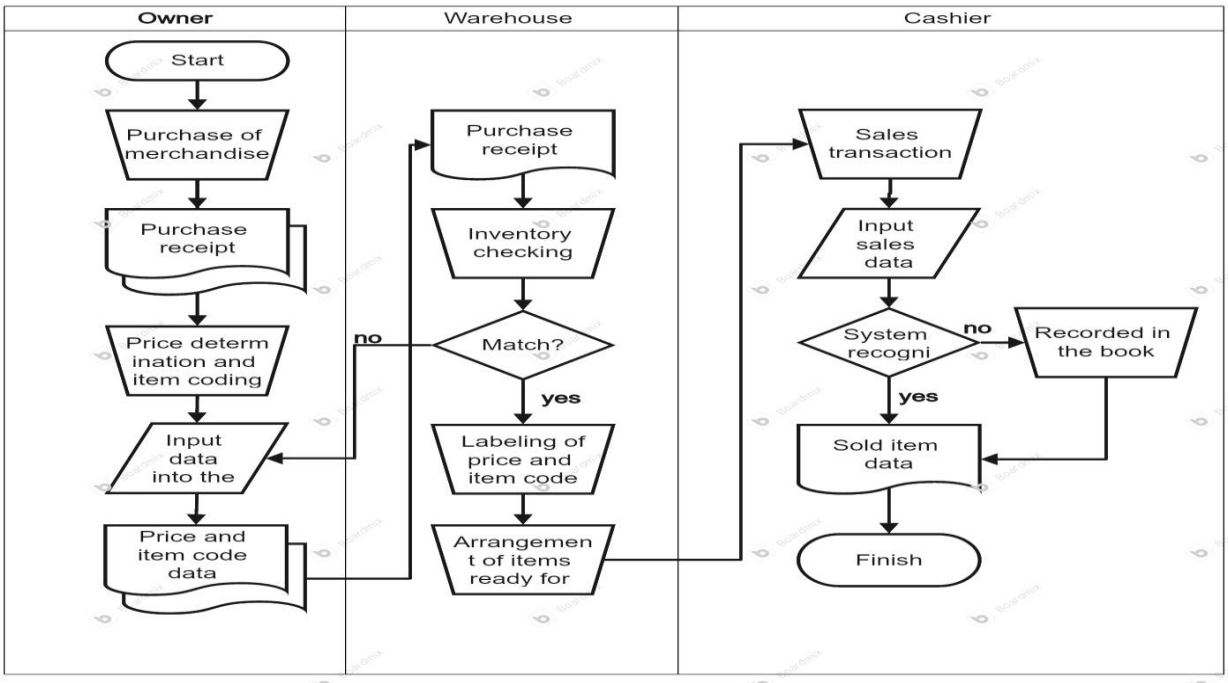

Figure 1. Merchandise Inventory Flowchart

The flow of inventory and sales management at Toko Zeirrie Collection begins with the purchase of merchandise by the business owner. After the goods are purchased, the owner receives a purchase receipt, determines the selling price, and creates product codes. The price and product code data are then entered into the online-based application Ketoko.co.id. Once the data are inputted, the price and product code information are handed over to the warehouse for further processing.

In the warehouse, staff check the goods against the purchase receipt. If discrepancies are found between the physical goods and the recorded data, the items are returned to the owner for correction. If the goods are consistent, the process continues with labeling the items with prices and product codes. The labeled goods are then arranged and prepared for sale.

When a sales transaction occurs, the cashier enters the sales data into the system. If the items are already registered in the system, the sales transaction is recorded automatically. However, if the items are not yet inputted or not recognized by the system, the cashier records the transaction manually in a sales book. This condition illustrates that the accounting information system implemented is not yet fully integrated, as it still relies on manual records when input errors or omissions occur during the initial inventory processing stage.

In practice, technical problems often arise, particularly during the process of entering stock data into the system. During rechecking and labeling, some items are found not to have been recorded in the system. Since only the owner understands the data entry process, this causes delays in recording, resulting in items being sold before being entered into the system. Consequently, when a sales transaction occurs, the cashier cannot find the item data in the system and is forced to record the sale manually in a book. This situation leads to discrepancies between the system's stock records and the physical stock available in the store. Therefore, inventory reports must be reconciled with manual records, which consumes time and reduces operational efficiency.

The accounting information system applied at Toko Zeirrie Collection already uses an online-based application, Ketoko.co.id, to record purchase and sales transactions as well as monitor inventory. In practice, however, the system still faces technical obstacles, such as unrecorded items that must be manually logged due to employees' lack of understanding of the system, resulting in non–real-time stock records. Moreover, the store does not yet have adequate internal control mechanisms, such as automatic minimum and maximum stock settings, which are essential for maintaining balanced inventory.

Nevertheless, the system offers several advantages, including relatively low costs since no specialized accounting software is required, as well as a simple user interface. It is also flexible enough to support small-scale store operations. On the other hand, reliance on manual input due to limited employee knowledge makes the system vulnerable to recording errors. The absence of automated reporting and comprehensive stock control also hampers the generation of quick and accurate inventory reports. Therefore, although the accounting information system has moved toward digitalization, its implementation still needs improvement to align with ideal AIS principles and to optimally support operational efficiency.

DISCUSSION

Based on the observations at Toko Zeirrie Collection, the accounting information system (AIS) used for inventory management has been computerized through the Ketoko.co.id application. However, its implementation has not been fully optimal, as various technical obstacles are still encountered, such as unrecorded items in the system that must later be manually logged due to employees' lack of understanding of how to operate the system. This situation results in inventory records not being updated in real time and often relying on manual bookkeeping. This condition highlights a gap between field practice and the theory presented by (Pratiwi et al., 2023), who stated that an ideal AIS must be able to provide accurate, relevant, timely, and accountable information for decision-making. Similarly, (Ginting et al., 2023) explained that an inventory AIS is designed to record, manage, and monitor inventory movements accurately and efficiently to support smooth operations and decision-making.

Furthermore, (Lisdayanti et al., 2022) emphasized the importance of AIS in the process of collecting, recording, and reporting the flow of merchandise efficiently and accurately. In practice, however, Toko Zeirrie Collection still experiences discrepancies between stock data in the system and physical quantities, which may result in reporting inconsistencies and potential losses. In other words, although the store has adopted a computerized application, the recording process is not yet

fully integrated due to the lack of internal control and the absence of standard procedures for inventory data management.

This issue reflects a broader phenomenon, as similar challenges are also found in other institutions and businesses. For instance, (Oktania et al., 2023) showed that the application of AIS in the Department of Trade and Industry of Langkat Regency had not fully aligned with theoretical expectations. This indicates that many organizations and retailers have not yet optimized AIS implementation, despite its crucial role in recording and monitoring inventory accurately while supporting effective decision-making. This misalignment contradicts the principles of AIS highlighted by (Ritonga et al., 2025), who stressed the importance of real-time systems in ensuring operational efficiency and data accuracy, particularly in small and medium enterprises. Consequently, it can be concluded that the AIS implemented at Toko Zeirrie Collection has not yet achieved its intended effectiveness, particularly in terms of recording accuracy and efficiency.

(Martua Hsb et al., 2025)emphasized that inventory is a crucial element of company operations. However, limitations in the AIS hinder real-time recording, which ultimately affects cost control and stock management. This suggests that successful inventory management depends not only on accounting standards but also on the capability of AIS to support integrated and sustainable recording and monitoring.

The AIS applied at Toko Zeirrie Collection through the Ketoko.co.id application essentially has the potential to support more effective inventory management, especially in recording sales and purchase transactions, monitoring stock, and generating sales reports automatically. The basic features of this application partially fulfill AIS principles, such as facilitating data access, providing sales reports, and assisting with new product entries. (Sihombing et al., 2024)demonstrated that the adoption of computerized systems is necessary for faster, more accurate recording, reporting, and decision-making related to inventory. Similarly, (Wijayanti et al., 2024)found that the quality of Computerized Accounting Information Systems (CAIS) and the alignment between tasks and technology significantly affect perceived usefulness and sustainable performance. These findings reinforce the importance of computerized AIS in improving decision-making efficiency, including in retail businesses such as Toko Zeirrie Collection.

Nevertheless, the system's effectiveness remains suboptimal in practice. Recurring issues such as unrecorded items due to input errors cause stock data to be non–real-time, forcing reliance on manual bookkeeping. This shows that the integration between the system and its execution is still unstable. (Thuan et al., 2022) noted that the success of AIS implementation is highly influenced by internal readiness and external factors, which are also relevant to inventory management in retail. As a result, even with digitalization, inventory control still depends on manual practices, such as bookkeeping and physical stock checks by employees. (Tawabina et al., 2024) highlighted that AIS plays a key role in improving efficiency and effectiveness of operations. Therefore, comprehensive evaluation, employee training, and IT infrastructure modernization are necessary.

Thus, the effectiveness of AIS in supporting inventory management at Toko Zeirrie Collection has not yet been fully realized. While the system has reduced administrative workload and enabled easier monitoring for the owner, improvements are still required in terms of employee training, disciplined data updating, and strengthened internal control procedures to ensure more accurate and reliable records. Without these improvements, the system cannot provide maximum benefits for data-driven operations and decision-making.

This indicates that although digitalization has been adopted, data management quality and employee competence remain major obstacles. This is consistent with Ismail et al., (2021) and (Krisnawati et al., 2023), who stressed that manual recording is prone to error and systems will not function effectively without adequate internal control and SOPs. Similarly, (Ramadhani, 2024) highlighted that weak oversight and the absence of control mechanisms lead to stock data discrepancies. In Toko Zeirrie Collection's case, manual recording occurs when the system fails to read stock automatically, showing that the AIS is not yet fully integrated or optimally utilized. Similar findings were reported by (Lubis et al., 2023), who noted that technological and human

resource limitations are the main barriers to optimal AIS implementation in other small business units. In fact, a robust system is essential to support efficiency, accuracy, and transparency in inventory management.

Moreover, this finding reinforces the studies of (Ritonga et al., 2025) and (Nondangari & Harmain, 2024), who stated that AIS effectiveness depends on competent human resources and clear task distribution in data management. This is critical since inventory management relies heavily on accurate and timely information to support operations and decision-making. Thus, the findings support prior literature and studies, which argue that effective AIS implementation is determined not only by the application itself but also by internal control, employee readiness, and structured workflows. Without these elements, AIS is unlikely to deliver maximum impact on inventory management effectiveness.

Based on field findings, improvements are needed in system utilization to achieve efficiency and accuracy in information management. The first step is to provide regular employee training, particularly for data entry staff and cashiers, so they understand the correct procedures for using the application. Additionally, clearer task division and responsibility structures are required, so that stock recording and verification do not rely on a single individual. (Nurlaili & Kurniawan, 2021) showed that structured task allocation helps maintain product quality and prevents stock accumulation. The owner should also establish Standard Operating Procedures (SOPs) for inventory and sales transactions to minimize human error.

From a technological perspective, evaluation of the current application is necessary. If Ketoko.co.id frequently experiences disruptions or lacks compatibility with the store's needs, alternative applications with more advanced stock control features should be considered, such as minimum stock alerts, barcode scanner integration, and automatic data backups. Regular internal audits are also essential to reconcile physical stock with system data and detect discrepancies early.

(Puspitawati et al., 2024) found that management accounting services significantly improve financial performance in SMEs, especially in trade, services, and manufacturing sectors. This supports the argument that proper management accounting methods, including AIS integration in inventory management, play an important role in improving operational efficiency and decision-making effectiveness. In the context of Toko Zeirrie Collection, strengthening the information system, supported by reliable management accounting practices, can enhance data accuracy, accelerate information flow, and reduce recording errors.

Overall, the findings of this study indicate that the success of AIS implementation depends not only on software but also on human resources, efficient workflows, and robust internal controls. Therefore, improvements in these areas should be prioritized to ensure the sustainability and growth of Toko Zeirrie Collection's operations.

CONCLUSION

Based on the research findings and discussion, it can be concluded that the implementation of the accounting information system at Toko Zeirrie Collection through the Ketoko.co.id application has assisted in managing inventory digitally and has had a positive impact on the efficiency of transaction recording and stock monitoring. However, its implementation has not yet been fully optimal. There are still issues such as data input errors, discrepancies between system data and physical stock, and reliance on manual recording due to employees' lack of understanding in using the system. In addition, the absence of adequate internal controls, such as automatic minimum and maximum stock settings, indicates that the system used has not fully supported the ideal principles of an accounting information system. Therefore, inventory management at Toko Zeirrie Collection still requires improvements, particularly in terms of recording reliability, system effectiveness, human resource readiness, and internal control.

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