The Influence of Management Accounting Information Systems on Financial Statements Performance in Retail Sector in Serang Regency

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ABSTRACT: This study aims to analyses the effect of management accounting information system (MAIS) on financial statements performance of retail sector in Serang Regency. A quantitative approach was used with the linear regression analysis method. The sampling method was carried out using purposive sampling of 60 respondents who were finance managers, accounting staff and operational managers who used MAIS. The results showed that MAIS had a significant effect on the performance of financial statements with a statistical t value of 15.388. And the magnitude of the regression constant is 11.802 and the path coefficient value is 0.444 which indicates that each one unit increase in MAIS implementation will increase the performance of financial statements by 0.444, the magnitude of the R^2 value of 0.701 indicates that 70.1% of the financial statement performance variable can be explained by the MAIS variable while the rest is influenced by other variables. The results of this study reinforce previous findings that the implementation of an effective MAIS will make a major contribution in improving the effectiveness, efficiency, and accuracy and timeliness of financial reports. The implications of the results of this study encourage retail companies to continue to improve the management of their accounting information systems to support better and optimal managerial decision making.

Keywords: Management Accounting Information System (MAIS), Financial Statement Performance.

INTRODUCTION

The retail sector in Indonesia is one of the main drivers of the national economy, contributing around 12.96% to the national GDP (Raharja et al., 2021); (Khairurrahman et al., 2023); (Limanseto, 2024). With population growth and increasing purchasing power, retailers are required to be more adaptive and efficient in managing their resources and business strategies (Candra, 2022); (Shanti, 2025). One of them is in Serang Regency which is currently developing very rapidly, where the retail sector shows very significant dynamics, both in terms of the number of business actors and the variety of products and services offered to the public (Hasanah et al., 2021); (Purbohastuti et

al., 2021); (Mangala, 2019). However, this growth is not always accompanied by an increase in operational efficiency and optimal financial performance. Many retail businesses, especially at the medium level, face many challenges in managing financial data, cost planning, and accurate and timely financial reporting (Ezegeaba, 2017); (Bustamin, S., Hadi, 2023); (Purwata, 2023). This shows the urgent need for a MAIS that can support data-based decision making to improve the quality of financial management. MAIS is an integral part of the information system designed to provide financial and non-financial information to support managerial decision making in planning, controlling, and evaluating organizational performance (Wijoyo et al., 2023); (Mawarti & Yaya, 2025). Along with the development of information technology, MAIS has undergone a significant transformation from manual systems to cloud-based digital and integrated with big data, artificial intelligence (AI), and business intelligence tools (On-Piu Chan, 2020); (Afkar & Fathurrahmad, 2023); (Stoykova & Shakev, 2023); (Angelina Wijaya Tan et al., 2024); (Sentiyani, S., Firdaus, 2024).

MAIS play an important role in providing relevant, accurate and timely information to management. This system not only functions as a recording tool, but also as a means of analysis that supports planning, control, and evaluation of financial performance (Hertati, L., Antasari, L., Nazarudin, Fery, I., Azwari, P. C., Safkaur, 2024); (Siahaan, M. Y., Samadara, S., Samadara, 2022); (Valeri, K., Dewi, F. G., Oktanti, 2022); (Dewi, R. N., Puspitasari, 2023); (Kartika, E., Prasetya, V., Tanjung, R., Listiyawati, I., Ismail, 2024); (Aprieni, Meilantika, F. R., Sihotang, L., Rachma, 2024). In the context of the retail industry, which has a high transaction cycle and great operational complexity, the effective use of MAIS is one of the key factors in maintaining the competitiveness and sustainability of a business and entity. The phenomenon in the field shows that there are still many retail business actors in Serang Regency who have not been able to utilize MAIS optimally. In fact, some actors still rely on manual systems or simple applications that have not been integrated. This has an impact on the lack of reliability of financial reports, which in turn affects the accuracy of information for strategic decision making (Černius & Birškytė, 2020); (Gardi et al., 2021); (Anggadini et al., 2021); (Hapiansyah, S. S., Suryani, E., Farida, 2024); (Zulkarnain, 2024). On the other hand, there are also retail businesses that have begun to adopt modern information systems, but have not evaluated the extent to which these systems contribute to improving their financial performance reports.

In rapidly developing era, where increasingly fierce and dynamic business competition, the building material retail sector faces demands to improve operational efficiency and accuracy in financial decision making. One important tool that supports this is the implementation of MAIS, which is designed to provide relevant, accurate, and timely information for management to formulating strategies and managing resources effectively. Based on the literature, many previous studies have discussed the relationship between information systems and organizational performance. However, most focus on the manufacturing, banking, or government sectors (Hidayat, R., Samsudin, A., Rizkiah, A., Lupita, A., Aulia, H., Vivien, M., Anggeliya, 2022); (Irwansyah, 2023); (Kaju, M. I., Ngenang, 2022); (Kasram, 2021). Meanwhile, research that specifically examines the effect of MAIS on financial statement performance in the retail sector, especially in a local context such as Serang Regency, is still very limited. This creates a research gap that is important to fill through scientific studies. In addition, previous studies have mostly measured organizational performance in general, without distinguishing specific financial performance, such as the effectiveness of income statements, balance sheets, profitability ratios, and liquidity. In fact, in the retail business

world, financial statements play an important role in assessing business efficiency and determining the direction of the next business strategy. Therefore, a more focused approach to financial statement performance as an independent variable is relevant and urgent to do.

This research seeks to bridge the research gap in terms of the population gap, where many previous studies have focused on large industrial sectors such as manufacturing and banking, but research that discusses the retail sector is still very rare, especially in specialized retail for building materials which is one of the foundations of economic development of a region. In general, the retail sector in business classification according to the 2020 standard classification of business fields (KBLI) regulated by the Ministry of Investment Coordinating Board (BKPM) and Online Single Submission (OSS) regulations both in general and specifically for building materials is divided into 7, namely retail trade in stores with a self-service system (supermarkets, minimarkets. including light building materials), retail trade in stores with a self-service system (supermarkets, minimarkets, including light building materials), retail trade in stores without a self-service system, special retail trade in paints and floor coatings, special retail trade in building materials such as cement, bricks and iron, special retail trade in glass, pipes, building electrical equipment, special retail trade in sanitary and plumbing equipment, special retail trade in other building materials.

Meanwhile, retail based on classification according to the scale of ownership is divided into 4 categories, namely modern retail categories such as large companies that are usually in the form of PT, have integrated IT and stock systems such as Mitra10, Depo Bangunan. Traditional retail categories such as small building stores, usually owned by individuals or micro/small businesses and not necessarily digitized. Franchise category such as stores that are run with a franchise system following the central SOP, for example, Pratama building stores and Mitra10. E-retail or marketplace categories whose sales are based online using general platforms such as Shopee, Tokopedia or specialized online-based such as Qhomemart and Buka Bangunan. This research gap becomes particularly evident when considering the unique characteristics of the building materials retail sector in Serang Regency. Unlike large urban areas, businesses in this region typically still rely on manual processes, simple record-keeping, and have limited proficiency in information technology. Meanwhile, competitive pressure from modern stores, fluctuating building material prices, and the growing need for financial transparency demand a more systematic and reliable information management system. However, to date, no comprehensive study has tested the effectiveness of MAIS implementation in improving the quality and performance of financial reporting in this sector

This research also offers aspects of novelty in the context of methodology and study location. By taking the retail sector in Serang Regency as the research object, this study provides an empirical contribution to an area that still receives less attention in the management accounting literature, especially from the perspective of the application of information technology. Which is undergoing economic development, makes it an ideal location to observe MAIS in local business practices. In terms of methodology, this study will quantitatively measure the effect of MAIS on financial statement performance using an inferential statistical approach. Thus, the results obtained are not only descriptive, but also able to provide empirical evidence regarding the strength of the relationship between the two variables. This will enrich academic discussions and provide a basis for practical recommendations for retail businesses. The absence of locally based empirical

evidence is an important gap that needs to be filled. Understanding the local context is crucial because the effectiveness of MAIS implementation is not only determined by the technology itself but also by human resource readiness, organizational culture, and varying business scales between regions. Therefore, this research is urgent not only as a theoretical contribution to the development of literature on SIAM in the context of the retail sector but also as a practical contribution in providing a basis for decision-making for business actors and policymakers at the local level.

Practically, the results of this study are expected to provide new insights for retail business owners regarding the importance of investing in a reliable accounting information system. In addition, this research can also be used by local governments or related agencies in formulating policies for fostering retail MSME to be more effective and adaptive to digital transformation in financial management. Considering the urgency of the need for an accurate MAIS, as well as the lack of empirical studies that specifically relate to the performance of financial statements in the local retail sector, this research is very relevant and strategic to conduct. It is hoped that this research can fill the literature gap, provide theoretical contributions, and encourage the wider and more effective application of MAIS in the retail sector. Based on the phenomena, research gaps, and novelty mentioned above, this study aims to test the hypothesis of whether there is a significant effect of MAIS implementation on financial statement performance in the retail sector in Serang Regency.

Financial Statement Performance

Financial statement performance is one of the crucial aspects in assessing the health and effectiveness of a business entity. From a theoretical perspective, financial statement performance can be analysed using agency theory as a grand theory, which states that there is a contractual relationship between managers or agents and company owners or principals. This theory emphasizes the importance of transparency and accountability in financial reporting to minimize conflicts of interest and information asymmetry between the two parties (Jensen, M., C., 1976). Therefore, financial statements not only serve as a reporting tool but also as an instrument for management control and accountability.

Furthermore, within the framework of signalling theory, financial reports are also used by management as a tool to convey positive signals to investors and stakeholders regarding the Company's condition and prospects. Good financial information can increase market confidence, expand access to funding, and strengthen the Company's image (Spence, 1973). Therefore, the quality and performance of financial statements are very strategic in external and internal organizational decision-making (Popa & Nedelea, 2022); (Bajan & Grigoroi, 2023); (Putri, A. A., Inapty, B. A., Kartikasari, 2024). From an empirical perspective, financial statement performance is measured using various quantitative and qualitative dimensions, which refer to accounting standards and good corporate governance principles. One widely used framework is financial risk analysis, such as liquidity, solvency, profitability, and activity. These dimensions illustrate the extent to which the Company can meet its short-term obligations and maintain a healthy capital structure (Damayanti, E., Amita, D., Habibi, 2023).

In addition to financial ratios, non-financial dimensions are also beginning to be integrated into the measurement of financial statement performance, such as reliability of information, relevance,

timeliness, and dependability. This refers to the qualitative characteristics of financial reporting according to the International Financial Reporting Standards (IFRS) and Financial Accounting Standards (SAK). In other words, financial statement performance does not only reflect financial results but also the quality of information presentation that supports decision-making. The first non-financial indicator used is relevance, meaning that information must be directly related to the economic decisions to be made by users (Ongayi, W., Dingwa, B., Jonathan, S. T., Khashane, 2021); (Pires & Alves, 2022); (Monteiro, A. P., Vale, J., Leite, E., Lis, M., Pysz, 2022). The second is reliability, meaning that information must be free from bias so that it can be trusted and verified (Quoc., T. N. K., Hong, V. T., Van, 2024). The third is timeliness, meaning that information must be available before it loses its ability to influence decisions (Cantika, R., Suryadi, R., Prawira, I. F. A., Nasim, 2019).

Fourth is understandability, which means that information must be presented in a format that is easily understood by users who have business knowledge (Avi, 2023). Fifth is comparability, which means that financial statements must allow for comparisons between time periods and between entities, both horizontally and vertically (Choi, S. U., Lee, 2024). Sixth is completeness, meaning that the information presented must cover all relevant and significant matters and no material information should be omitted (Mangala, 2019). Seventh is neutrality, meaning that the information presented must be unbiased toward any party (Darwin, K., Haliah, Nirwana, Syamsuddin, Kusumawati, 2024). Eighth is faithful representation, meaning that the information accurately depicts the economic conditions and does not mislead users (Ulfah, A. K., Nadilla, T., Razali, 2023).

MAIS Theory

MAIS are part of management information systems that are specifically used to generate financial and non-financial information relevant to management decision-making. According to (Romney, M., Steinbart, P. J., Summers, S., & Wood, 2021)), MAIS are designed to support planning, control, evaluation, and decision-making in organizations through data generated by accounting processes (Chandra, A., Manossoh, H., Kalalo, 2024). This system differs from financial accounting systems because its primary focus is on providing forward-looking and flexible internal information tailored to managerial needs. The development of MAIS is significantly influenced by advancements in information technology and the increasing complexity of business operations. In the digital age, this system is no longer based solely on manual processes or simple spreadsheets but has evolved into an integrated enterprise resource planning (ERP)-based system (Mandava, 2024). Research conducted by (Chenhall, R. H., Morris, 1986) shows that the effectiveness of MIS is greatly influenced by organizational structure, environmental uncertainty, and task interdependence, so the system must be tailored to the characteristics of the organization.

In general, MAIS consists of three main components, namely input, process, and output. Input includes operational and financial transaction data, the process involves processing data into managerial information, and output includes various reports used for performance analysis, budgeting, and decision making (Ammy, 2024). In practice, the MAIS system is also equipped with modules such as product costs, budget reports, and variance analysis, which strengthen its strategic role in managing the company's resources (Huang, 2023). Some researchers suggest that the effectiveness of MAIS can be assessed using several dimensions, (Gordon, L.A. dan Narayana, 1984)

identified four main dimensions, namely: (1) Scope or information coverage, (2) Timeliness or speed, (3) Aggregation or data consolidation level, and (4) Integration or integration level between units. These four dimensions serve as a framework for evaluating the extent to which MAIS can meet managerial information needs.

In empirical measurements, the MAIS variable has several indicators such as information quality (accurate, relevant, timely), suitability for management needs, technological constraints, and ease of use of the system. Some studies also include indicators such as the availability of activity-based costing information, the system's ability to support budgeting and forecasting, and the system's contribution to strategic decision-making. In the context of management accounting research, MAIS is an important variable frequently studied in relation to various organizational outcomes, including financial performance, operational efficiency, and competitive advantage. Therefore, research examining the impact of MAIS on the retail sector, particularly in regions with distinct economic characteristics such as Serang Regency, is important as an effort to address literature gaps and understand MAIS in a more specific context.

The Effect of MAIS on Financial Statement Performance

The application of MAIS in companies has found that to assess financial performance, it is necessary to measure financial conditions using data and information from the company's annual financial reports each year. This highlights the importance of MAIS's role in the success of an organization's financial reporting (Oktapiani et al., 2024). The information generated from the implementation of MAIS has a significant impact on the actions taken by banks in making investments, considering that MAIS influences the quality of the company's financial reports and serves as a reference for management accounting information in banking. MAIS provides many benefits not only in the development of information technology but also in efforts to make the right decisions (Hidayat, R., Samsudin, A., Rizkiah, A., Lupita, A., Aulia, H., Vivien, M., Anggeliya, 2022). The utilization of MAIS using SIMBA or regional management information systems shows that the utilization of information systems and financial management satisfaction positively influence the performance of financial reports in OPDs in Bengkulu Province by 72.5% (Irwansyah, 2023). Research conducted on Savings and Loan Cooperatives (KSP) using a questionnaire instrument found that the use of MAIS significantly influences the quality of financial reports, where the quality of financial reports becomes relevant, accurate, understandable, compliant with accounting standards, and reliable (Kaju, M. I., Ngenang, 2022). Meanwhile, research conducted on the Luwu Regency Local Government, which uses a MAIS in the form of a financial management information system (SIMDA), has a significant impact on the quality of local government financial statements by 71.5% (Kasram, 2021).

Technological advances have encouraged companies to utilize integrated MAIS, resulting in accurate and important financial reports that are prepared in accordance with applicable PSAK standards (Mardhatillah, A., Yahya, 2023). The implementation of a MAIS that covers finance, production, and marketing will help each division manager to evaluate and make decisions with certainty, so the implementation of management accounting needs to be applied continuously with the aim of applying maximum financial performance reports for each company (Oktapiani et al.,

2024). Meanwhile, research conducted on 18 agencies in Jambi Province using descriptive statistical analysis and multiple linear regression found that the implementation of regional management information systems significantly affects the quality of financial reports produced by each agency (Orlanda et al., 2021). Qualitative research results through a literature review method found that MAIS have a positive and significant effect on the quality of company financial reports, so that data can be relied upon to analyses company performance and make predictions about the direction of policies that should be taken by the company (Saputri, H., Kusnaedi, U., Asmana, 2023). Quantitative research conducted by (Setiawan, B. E., Pramesti, H., Nany, 2023) concluded that MAIS have a significant impact, both partially and simultaneously, on the accuracy of company financial performance reports. Based on the theory from the previous research findings, the researcher formulated a hypothesis that there is an influence of MAIS on financial statement performance in the retail sector. The research model and indicators tested are illustrated as follows:
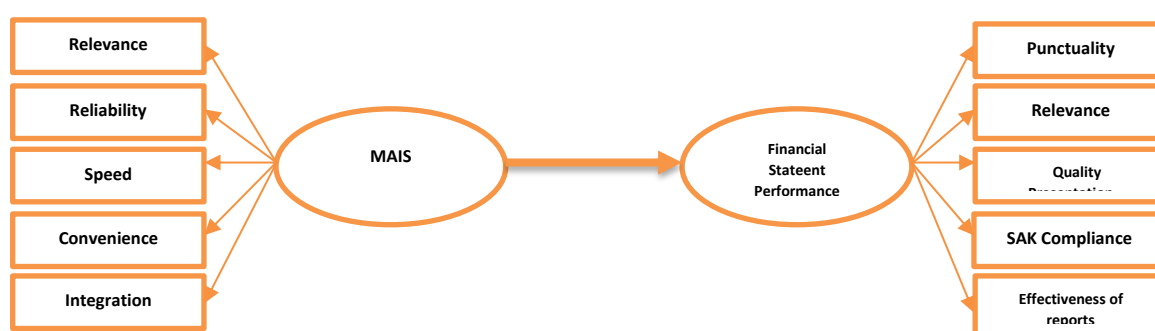

Figure 1. Research Model

METHOD

This study uses a quantitative approach with a causal associative research design, which aims to determine the causal relationship between independent and dependent variables. This study examines the effect of MAIS as an independent variable on financial statement performance as a dependent variable in retail companies in Serang Regency. The research was conducted on retail companies located in Serang Regency, Banten Province and conducted from March to April 2025, starting from the distribution of questionnaires, data collection, to analysis of the results. The population in this study was all retail companies located in Serang Regency. Research sample was selected using purposive sampling, a technique for determining samples based on specific criteria, such as: (1) the retail company has been using an accounting information system for at least two years, (2) the company has been preparing financial statements regularly and systematically, and (3) the respondents consist of financial managers, accounting staff, or operational managers who understand the implementation of MAIS. The number of respondents in this study was 60.

Purposive sampling was chosen for this study because it aimed to obtain respondents who truly had direct experience and understanding of the implementation of management accounting information systems (MAIS) and the process of preparing financial reports in the building materials retail sector. The criteria for selecting respondents focused on owners, financial managers, or administrative staff directly involved in managing financial information at building

material stores. A sample size of 60 respondents was deemed adequate as it represents active retail businesses in the building materials sector spread across Serang Regency, considering the diversity of business scales and accounting systems used. Representativeness was maintained through selection that considered the geographical distribution of businesses and variations in the information systems applied. With this approach, the data collected is expected to reflect real conditions and provide contextually relevant findings.

The questionnaire was developed based on indicators that had been used in previous studies and adapted to the local context of the research object. To ensure content validity, the questionnaire was first pilot-tested on 15 respondents from the building materials retail sector who were not included in the main research sample. The pilot test results were used to identify potential ambiguities, comprehension difficulties, or duplicate items in the questionnaire. Based on this feedback, some statements were refined both in terms of wording and scale structure to make them easier to understand and accurately reflect field conditions. The type of data used is primary data obtained through the distribution of closed questionnaires using a 1-5 Likert scale. Data collection techniques were carried out by distributing questionnaires to selected respondents. In addition, structured interviews were also conducted to deepen information related to the implementation of MAIS and to explore the difficulties encountered by respondents when they first implemented MAIS. Data analysis began with validity and reliability tests using SPSS to assess the validity and reliability of the research instrument. This was followed by classical assumption tests, including normality, multicollinearity, and heteroskedasticity, to ensure the suitability of regression analysis. Further analysis included linear regression, t-tests, and the coefficient of determination (R^2).

RESULT AND DISCUSSION

The validity test results for the research instrument used to measure the MAIS variable obtained a Pearson correlation value for all indicators above the table value of 0.254 and a significance value for all indicators below 0.05, so that all indicators are valid and can measure the latent variables as summarized in the following table:

Table 1. Results of the MAIS Indicator Validity Test

Correlations		MAIS1	MAIS2	MAIS3	MAIS4	MAIS5	MAIS
MAIS1	Pearson Correlation	1	.661**	.490**	.461**	.632**	.821**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	60	60	60	60	60	60
MAIS2	Pearson Correlation	.661**	1	.528**	.433**	.510**	.772**
	Sig. (2-tailed)	.000		.000	.001	.000	.000
	N	60	60	60	60	60	60
MAIS3	Pearson Correlation	.490**	.528**	1	.467**	.575**	.772**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	60	60	60	60	60	60
MAIS4	Pearson Correlation	.461**	.433**	.467**	1	.384**	.744**
	Sig. (2-tailed)	.000	.001	.000		.002	.000
	N	60	60	60	60	60	60
MAIS5	Pearson Correlation	.632**	.510**	.575**	.384**	1	.790**
	Sig. (2-tailed)	.000	.000	.000	.002		.000
	N	60	60	60	60	60	60
MAIS	Pearson Correlation	.821**	.772**	.772**	.744**	.790**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60
**. Correlation is significant at the 0.01 level (2-tailed).							

Meanwhile, the results of the validity test on the financial statement performance variable indicators showed that all indicators had a Pearson correlation value greater than the table value of 0.254 and a significance value of less than 0.05, meaning that all indicators were valid and could measure their latent variables, as shown in the table below:

Table 2. Results of the MAIS Indicator Validity Test

Correlations		KLK1	KLK2	KLK3	KLK4	KLK5	Kinerja Laporan Keuangan
KLK1	Pearson Correlation	1	.575**	.572**	.382**	.480**	.771**
	Sig. (2-tailed)		.000	.000	.003	.000	.000
	N	60	60	60	60	60	60
KLK2	Pearson Correlation	.575**	1	.494**	.436**	.532**	.785**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	60	60	60	60	60	60
KLK3	Pearson Correlation	.572**	.494**	1	.517**	.784**	.828**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	60	60	60	60	60	60
KLK4	Pearson Correlation	.382**	.436**	.517**	1	.682**	.748**
	Sig. (2-tailed)	.003	.000	.000		.000	.000
	N	60	60	60	60	60	60
KLK5	Pearson Correlation	.480**	.532**	.784**	.682**	1	.851**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	60	60	60	60	60	60
Kinerja Laporan Keuangan	Pearson Correlation	.771**	.785**	.828**	.748**	.851**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60
**. Correlation is significant at the 0.01 level (2-tailed).							

The next test result is reliability to determine the reliability and consistency of the research instrument used to measure latent variables. The Cronbach's alpha test results for the MAIS variable using 5 indicators yielded a Cronbach's alpha of 0.827, while the Cronbach's alpha for the financial report performance variable was 0.848. Both values are greater than 0.60, so it can be concluded that all the indicator items used to measure each latent variable are reliable and consistent.

The normality test using the Kolmogorov-Smirnov (K-S) test yielded an Asymp. Sig. (2-tailed) value of 0.200, which is greater than 0.05. This indicates that there is no significant difference between the sample data distribution and the normal distribution. Therefore, it can be concluded that the data in the sample are normally distributed and meet the assumptions required for parametric statistical analysis using linear regression. The next test is the multicollinearity test, in which the analysis results show a tolerance value of 1.0, which is greater than 0.10, indicating that the dependent variable is not influenced by the independent variables. Similarly, the Variance Inflation Factor (VIF) value is 1.00, which is less than 10, indicating the absence of multicollinearity symptoms. Hence, it can be concluded that there is no correlation among the independent variables in the regression model that would interfere with the accuracy of the regression coefficients. The heteroscedasticity test using a scatter plot showed that the distribution pattern of the residual points was randomly and evenly spread above and below the normal line and did not form a specific pattern. This suggests that the model is homoscedastic, meaning the variance of the residuals (errors) of the regression model is consistent or uniform across the range of predictor values, thereby not compromising the validity of the model being tested, as illustrated below:
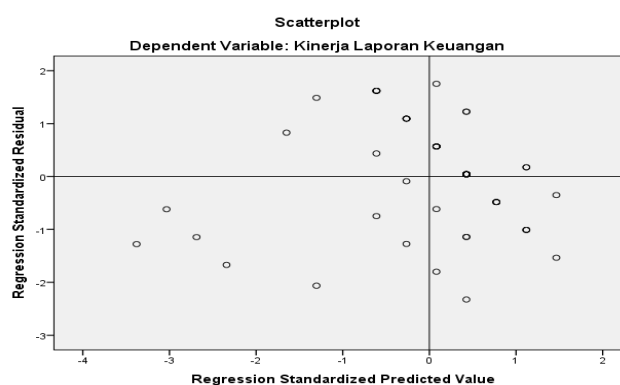

Figure 2. Results of Scatter Plot Model Regression Test

The results of the linear regression test obtained a constant value of 11.082, which means that if the value of X or the MAIS variable is zero, then Y or the financial report performance variable is estimated to be 11.082. While the regression coefficient value for the MAIS variable on the financial report performance variable is 0.444, which means that every 1 unit increase in the X variable (MAIS) will cause an increase of 0.444 units in the Y variable (financial report performance) if other variables remain constant. The regression coefficient of 0.444 indicates that there is a positive and quite strong influence of the MAIS variable on the financial report performance variable. In other words, the higher the application of the MAIS, the more the financial report performance tends to increase. The form of the regression equation is as follows:

$$Y = \alpha + \beta_1$$

$$Y = 11{,}082 + 0{,}444\ \beta_1$$

$$KLK = 11{,}082 + 0{,}444\ MAIS$$

The results of the hypothesis test using the t-test (student test) obtained a value of 15.388 as summarized in table 3, where the value is above the t-table value (2-tailed, df 58, α 0.05) 2.001

which illustrates the significant and real influence of the MAIS variable on the performance of financial reports. This shows that MAIS really contributes significantly to improving the quality and effectiveness of financial reports. The implementation of good MAIS which includes a recording system, internal reporting, management control system and accounting information processing will contribute directly to improving the accuracy, transparency, and speed of financial reporting in the retail sector in Serang Regency. With a reliable information system, the organization can provide more accurate, relevant, and timely financial reports to support better managerial decision making.

Table 3. t-Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	11.082	.723		15.338	.000		
MAIS	.444	.038	.837	11.669	.000	1.000	1.000
a. Dependent Variable: Kinerja Laporan Keuangan							

The R-square test results obtained a value of 0.701 so that the coefficient of determination (KD) value was 70.1% as seen in table 4. The R2 value can be interpreted into a Strong value range which means that the MAIS variable has a strong influence of 70.1% on the financial report performance variable, while the remaining 29.9% is explained by other variables that are not included in this regression model. This finding strengthens the argument that the MAIS plays an important and strategic role in driving the effectiveness of financial reports. Therefore, strengthening and optimizing the accounting information system is crucial to driving transparency, accountability, and competitiveness of the retail sector in Serang Regency.

The results of interviews with financial managers and heads of departments using MAIS regarding the difficulties faced in implementing MAIS in the retail sector are related to human resources (HR) where there is a lack of technological and accounting competencies such as many retail employees, especially at the operational level, who do not yet have adequate technical skills in operating information systems, including an understanding of management accounting. This has an impact on input errors, slow reporting processes and low accuracy of the information produced. So that in the early stages of implementing MAIS, there is a lot of routine training that is ongoing and repeated at certain periods so that the error rate can be minimized to the maximum. In other practice, the implementation of MAIS in this sector is often suboptimal due to a lack of adaptation

to local needs, including business scale and organizational culture factors. This results in many businesses being unable to utilize MAIS to generate accurate, relevant, and timely financial reports, which ultimately impacts their overall financial performance. Although these challenges are real and have direct implications for business sustainability, academic literature discussing the impact of MAIS implementation on financial report performance in a local context is still very limited. previous studies have tended to focus on large-scale organizations or other sectors such as manufacturing, thus failing to provide a comprehensive picture of the specific challenges in the building materials retail sector, particularly in developing areas such as Serang Regency. This gap highlights the need for further research to understand how factors such as technological capacity, human resource skills, and business environment complexity influence the effectiveness of MAIS in improving financial statement quality. By bridging this gap, this study aims not only to contribute theoretically to the development of the literature but also to offer practical solutions relevant to enhancing business competitiveness in the building materials retail sector.

The results of this study confirm the results of previous relevant studies such as the results of research by (Hidayat, R., Samsudin, A., Rizkiah, A., Lupita, A., Aulia, H., Vivien, M., Anggeliya, 2022); (Irwansyah, 2023); (Kaju, M. I., Ngenang, 2022); (Kasram, 2021); (Mardhatillah, A., Yahya, 2023); (Oktapiani et al., 2024) and (Orlanda et al., 2021) which state that the implementation of a good MAIS can strengthen internal control and increase efficiency in the preparation of financial reports. Another impact is being able to improve transparency and accountability in financial reports which ultimately has a positive impact on the overall performance of the organization. Another result is that more structured data management through the implementation of MAIS will provide a more solid foundation for accurate decision making. Although the results of the study show a significant influence between MAIS implementation and financial report performance, discussion of the fundamental reasons behind the strength of this relationship in the local context is still limited. In Serang Regency, the adoption of MAIS is often triggered by practical needs to speed up the reporting process, rather than by long-term integrative strategies. This may strengthen short-term functional relationships, but it does not necessarily reflect a deep understanding of the strategic use of the system. Additionally, variability in human resource capacity and IT infrastructure among retail businesses may limit the generalizability of these findings to other regions. Therefore, caution is needed when applying the results of this study outside the local context under investigation.

One unexpected finding in this study was that although the implementation of Management Accounting Information System (MAIS) proved to have a significant effect on financial report performance, some businesses that had adopted the system still showed stagnant performance. Follow-up interviews and field notes indicate that the main obstacle is not the system itself, but rather human resource limitations—specifically, a lack of training, technical understanding, and resistance to change. On the other hand, technical constraints such as inadequate hardware and unstable internet connections also hinder the system's full functionality. To overcome these challenges, some businesses have developed adaptive strategies such as gradually integrating manual reporting systems with digital systems, involving third parties in internal training, and gradually allocating budgets for technology investments. These strategies show that the

effectiveness of MAIS implementation is not only influenced by the existence of the system itself, but also by the overall readiness of the organization, including user competence and managerial support.

Theoretically, these findings can be explained through the agency theory perspective, where accounting information serves as a monitoring mechanism to reduce information asymmetry between owners and managers. In this context, MAIS becomes an important control tool to ensure business management aligns with the interests of capital owners. Additionally, signaling theory is relevant, as the quality of financial statements generated from MAIS implementation signals credibility to investors, suppliers, or other business partners, ultimately strengthening the competitive position of retail businesses. Thus, this study not only provides empirical evidence of the relationship between MAIS and financial statement performance but also enriches academic contributions by explicitly linking quantitative results to a relevant theoretical framework.

Although this study was systematically designed to examine the effect of MAIS implementation on financial statement performance in the building materials retail sector, there are several limitations that need to be acknowledged to provide a complete understanding of the interpretation of the results. One of the main limitations lies in the data collection process through questionnaires, where there is a potential for response bias, especially since some respondents may provide answers that tend to be normative or idealistic rather than reflecting the actual conditions they experience. This is common in research using self-report methods, particularly on issues related to the efficiency and transparency of financial reporting. In addition, there are technical challenges in dealing with missing or inconsistent data. Some questionnaires returned by respondents were not fully completed, or showed inconsistent response patterns—for example, giving maximum scores to all statements without considering the variation in content. To maintain the validity and integrity of the data, researchers conducted a data screening process prior to analysis, in which incomplete or statistically invalid questionnaires were removed from the dataset. In addition, researchers also conducted reliability and validity tests on the instruments to ensure that the remaining data met the standards for further analysis. Although these measures help minimize the negative impact of problematic data, it must be acknowledged that the results of this study reflect limitations in representing reality in a fully objective manner. Therefore, readers are advised to interpret the findings while considering the local context and existing methodological limitations.

CONCLUSION

Based on the results of the research that has been conducted, it can be concluded that the MAIS (MAIS) has a significant effect on the performance of financial reports in the retail sector in Serang Regency with a statistical t-test value of 15.388 where the value is greater than the t table. The value of the regression constant is 11.082 and the regression coefficient is 0.444 which indicates that every 1 unit increase in the implementation of MAIS will increase the performance of financial reports by 0.444 units. The R^2 value of 0.701 indicates that 70.1% of the variation in financial report performance can be explained by the MAIS variable, while the remaining 29.9% is influenced by other variables.

Based on these findings, it is suggested that retail companies continue to improve the quality of the use of MAIS as part of managerial strategies. Development of HR competencies, improvement of technology infrastructure, and improvement of information system procedures need to be done so that MAIS can be implemented optimally. In addition, further research is suggested to add other variables such as employee competency, organizational culture, and internal control quality to explain other factors that also affect the performance of financial reports in a comprehensive and comprehensive manner. Penelitian selanjutnya disarankan untuk diperluas ke wilayah lain dengan karakteristik ritel yang berbeda, serta memasukkan variabel tambahan seperti kualitas SDM dan budaya organisasi. Penggunaan desain komparatif atau longitudinal juga dapat memberikan pemahaman yang lebih mendalam terhadap dinamika implementasi SIAM dari waktu ke waktu. The conclusion of this study reveals that the implementation of Management Accounting Information Systems (MAIS) has a significant effect on financial report performance in the building materials retail sector in Serang Regency. However, these results need to be interpreted with caution given the limitations of the study, such as the relatively small sample size and specificity to a particular geographical area. Reliance on self-reported data also opens the potential for bias in respondents' perceptions. Furthermore, the findings may not be generalizable to other sectors or regions with different characteristics. Therefore, further studies with a broader scope and data triangulation methods are highly recommended. In conclusion, the implementation of Management Accounting Information System (MAIS) has broader significance in driving digital transformation and enhancing sustainable competitiveness in the retail sector. With the utilization of more accurate, relevant, and timely information, MAIS is not only a reporting tool but also a strategic foundation for adaptive and data-driven decision-making in an era of ever-evolving business competition.

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