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Assessment of Sales Cycle Accounting Information System Using COBIT 5 at "Masakan Padang Simpang Pondok"

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A B S T R A C T
Micro, Small, and Medium Enterprises (MSMEs) play a vital role in Indonesia's economy but often face challenges in implementing effective internal controls and accounting information systems (AIS). This study aims to assess the capability level of AIS internal control in the sales cycle of "Masakan Padang Simpang Pondok" using the COBIT 5 Capability Model, which is rarely applied in micro-business contexts. Data were collected through interviews, direct observation, and supporting documentation, with capability levels assessed across seven domains (DSS01, DSS03, DSS06, MEA01, MEA02, APO10, and APO12). Results show most processes remain at Level 0–2, with only APO10 reaching Level 2, highlighting weak standardization, risk management, and documentation. The findings suggest structured SOPs and performance evaluations are critical for improving AIS effectiveness.

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INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) have long served as a cornerstone of Indonesia's economic structure, contributing significantly to gross domestic product (GDP), regional development, and job creation. According to the Ministry of Cooperatives and SMEs, MSMEs account for over 99% of total business units in the country, indicating their widespread presence and vital role in sustaining economic resilience, particularly during periods of national economic crisis. However, despite their macroeconomic importance, many MSMEs continue to face persistent structural and technological challenges especially in adopting and governing Accounting Information Systems (AIS) that support efficient internal control and financial transparency.

In the current era of digital transformation, the importance of AIS has become increasingly pronounced. AIS are not only tools for recording financial transactions, but are also strategic systems that facilitate real-time decision-making, internal monitoring, and regulatory compliance. As defined by Romney et al. (2021), AIS involves the systematic collection, processing, and reporting of data to produce actionable insights for decision-makers. However, in practice, many MSMEs—particularly those in the culinary sector—remain heavily reliant on manual bookkeeping. This dependence on non-integrated systems exposes businesses to several operational risks, such as data inaccuracy, human error, fraud, and ineffective financial oversight. These risks, in turn, hinder managerial decision-making and long-term business sustainability.

A growing body of research has identified a number of root causes underlying these challenges. Devitasari and Defrizal (2025) as well as Ardianti et al. (2024) underscore how these deficiencies directly affect a business's ability to respond to market pressures, manage risks, and sustain operations in competitive environments. The lack of standardized procedures and system integration often leads to operational inefficiencies and diminished competitiveness, especially as consumer expectations and technological benchmarks continue to rise.

While IT governance frameworks such as COBIT 5 were originally designed for large-scale organizations, recent studies (Zuraidah & Sulthon, 2022; Putra et al., 2024) have demonstrated their adaptability to MSMEs—provided they are focused on core business processes and scaled appropriately. The COBIT 5 Capability Model, in particular, offers a practical tool for evaluating process maturity by focusing on specific attributes of process performance. Yet, despite its potential, there remains a gap in empirical studies applying this model within the context of micro-enterprises, especially those operating without sophisticated infrastructure or formal IT departments.

This study aims to bridge that gap by examining the internal control capabilities of the Accounting Information System (AIS) in the sales cycle of a micro-enterprise: "Masakan Padang Simpang Pondok," a traditional food establishment located in Jakarta. The objective is to assess how well the current AIS supports business operations and to identify specific areas for improvement using the COBIT 5 Capability Model. By doing so, the research contributes both practically and academically—providing insights for MSME owners seeking to

strengthen internal processes, while also enriching the literature on IT governance implementation in small-scale business contexts. The structure of the paper is organized into five main sections: literature review, research methodology, analysis, discussion, and conclusions with implications for practice and future research.

LITERATURE REVIEW

Accounting Information System

An Accounting Information System (AIS) is a structured system designed to collect, record, store, and process financial data to produce relevant information for decision-making. According to Romney et al. (2021), an AIS comprises several core elements, including people, procedures and instructions, data, software, IT infrastructure, and internal controls. Whether operated manually or through advanced digital tools, AIS adds value by ensuring the accuracy and timeliness of financial information (Putri et al., 2021).

AIS performs three primary functions: (1) collecting and storing data related to business activities, resources, and personnel; (2) transforming that data into useful information for planning, executing, and evaluating operations; and (3) providing adequate controls to protect assets and organizational data (Romney et al., 2021). Its key components work together to enhance efficiency, reduce human error, and support effective internal controls (Syaharman, 2020).

The benefits of implementing AIS are significant. It improves product and service quality, increases operational efficiency, strengthens supply chains, enhances internal controls, facilitates knowledge sharing, and supports better decision-making (Romney et al., 2021). Thus, AIS plays a vital role in modern organizations by integrating financial and operational data to support strategic and tactical objectives.

Control Objectives for Information and Related Technologies (COBIT 5) Framework

COBIT 5 is an internationally recognized framework developed by the Information Systems Audit and Control Association (ISACA) to support effective governance and management of enterprise IT (Romney et al., 2021). This framework provides a comprehensive approach for aligning IT processes with organizational goals, ensuring value creation, minimizing risks, and optimizing resource use. COBIT 5 integrates multiple global standards and best practices into a unified structure, making it suitable not only for large enterprises but also for small businesses, including MSMEs. It offers guidance for management to assess IT controls, for users to ensure system reliability, and for auditors to evaluate internal controls related to IT.

COBIT 5 is built on five core principles: (1) Meeting stakeholder needs by aligning IT strategy with business goals, (2) Covering the enterprise end-to-end by integrating IT functions with all areas of the organization, (3) Applying a single integrated framework that combines various standards, such as ISO and ITIL, (4) Enabling a holistic approach that considers all enablers of governance, including processes, people, information, and culture, and (5) Separating governance from management by defining distinct roles—governance focuses on

evaluation, direction, and monitoring, while management focuses on planning, building, running, and monitoring IT activities. The COBIT 5 process model includes one governance domain and four management domains, comprising a total of 37 processes (5 governance processes and 32 management processes), which organizations can adopt and adapt based on their specific needs and objectives.

Capability Model

The Capability Model is an approach used to evaluate and enhance the performance of specific processes within an organization. According to ISACA (2012), the Capability Model in COBIT 5 is designed to measure the extent to which a process contributes to achieving defined business objectives. Unlike the Maturity Model used in previous COBIT versions—which evaluates the overall maturity of domains—the Capability Model focuses on the capabilities of individual processes, making it more precise for targeted process assessments.

The model consists of six capability levels, assessed through specific attributes and rated using a scale of Not Achieved (N), Partially Achieved (P), Largely Achieved (L), and Fully Achieved (F):

1. Level 0 – Incomplete: The process is either non-existent or fails to achieve its intended purpose.
2. Level 1 – Performed: The process is executed but lacks formal structure or documentation.
3. Level 2 – Managed: The process is planned, monitored, and documented.
4. Level 3 – Established: The process is standardized and consistently implemented across the organization.
5. Level 4 – Predictable: The process is measured and controlled using quantitative metrics.
6. Level 5 – Optimizing: The process is continuously improved through innovation and ongoing refinement.

By applying the Capability Model, organizations can identify performance gaps, monitor process consistency, and define strategic improvements based on objective, data-driven assessments. This makes it especially useful for improving governance and internal controls within IT-related processes, including Accounting Information Systems in micro and small business contexts.

Process Assessment Model (PAM)

The Process Assessment Model (PAM) is an evaluation framework designed to systematically and objectively assess the capability of IT governance processes, as defined in COBIT 5 and aligned with the ISO/IEC 15504 standard (ISACA, 2012). PAM outlines five capability levels—from Incomplete to Optimizing—and uses measurable indicators to evaluate the effectiveness and efficiency of process execution within organizations. Typically, PAM assessments are supported by structured questionnaires derived from specific capability attributes and indicators, allowing researchers or practitioners to collect consistent, targeted data from stakeholders involved in the assessed processes.

This structured approach has proven effective in identifying the gaps between an organization's current capability and its desired target state, thus supporting data-driven decision-making. For instance, Mutia and Nur'ainy (2020) utilized PAM to assess IT process capability at PT Energi Mega Persada Tbk, finding most processes operating at Level 3 (Established Process). While COBIT 5 was initially designed for large enterprises, various studies such as Zuraidah & Sulthon (2023) and Putra et al. (2024) have shown its adaptability for Micro, Small, and Medium Enterprises (MSMEs), particularly in relevant domains like the sales cycle and internal control. This demonstrates the importance of structured IT governance, even within limited operational scopes.

Sales Cycle

According to Romney et al. (2021), the sales cycle is a series of recurring business activities and information processing operations related to providing goods or services to customers and collecting cash as payment for those sales. The four primary activities in this cycle include order entry, order fulfillment, billing, and payment collection. In the order entry phase, the sales department receives and records customer orders into a sales order document and checks the availability of the requested products. If the customer is new or requests credit, a creditworthiness evaluation is conducted before the order proceeds. Once approved, the sales order is forwarded to the warehouse and shipping departments.

In the order fulfillment stage, the warehouse prepares the items listed in the sales order and delivers them to the shipping department, which generates delivery documentation such as a delivery order and packing slip. The goods are then dispatched to the customer. In the billing phase, the billing department creates an invoice and sends it to the customer either physically or electronically, while accounts receivable are recorded in the system. Finally, during the payment collection phase, the finance department receives the payment, matches it with the corresponding invoice, updates the receivables, and follows up on any payment issues. These integrated processes are crucial for maintaining accurate financial records and supporting effective cash flow management.

Micro, Small, and Medium Enterprises (MSMEs)

Micro, Small, and Medium Enterprises (MSMEs) play a strategic role in Indonesia's economy. According to Syarief (2020), MSMEs have demonstrated strong economic resilience, as seen during the 1997/1998 financial crisis when many large companies collapsed while MSMEs managed to survive. Their flexible organizational structures and reliance on local resources and markets make them more adaptive to economic and market fluctuations. Based on data from Statistics Indonesia (BPS), as cited by Sudrartono et al. (2022), MSMEs accounted for 99.9% of all business units in Indonesia during 1997–1998, highlighting their significant contribution to the national economy. The Indonesian government has emphasized the importance of empowering MSMEs to boost productivity and competitiveness, as outlined in the Strategic Plan (Renstra) of the Ministry of Cooperatives and SMEs for 2015–2019.

The object of this research, "Masakan Padang Simpang Pondok" restaurant, represents a micro-enterprise operating in the culinary sector. According to Law No. 20 of 2008, micro-enterprises are defined as businesses with assets of no more than IDR 50 million (excluding land and buildings) and annual turnover not exceeding IDR 300 million. The restaurant meets these criteria, as it is managed in a simple manner, has a limited number of employees, and operates without an integrated accounting information system. Therefore, analyzing the internal controls of its sales cycle information system is highly relevant to assess the system's readiness and capability in supporting its business operations.

METHODOLOGY

This study employs a qualitative descriptive method with a case study approach to assess the capability level of internal control within the Accounting Information System (AIS) sales cycle at "Masakan Padang Simpang Pondok," a micro-scale restaurant operating in Jakarta, Indonesia. The qualitative method is considered appropriate for capturing an in-depth, contextual understanding of operational practices, especially in micro and small enterprises where formalized systems and documentation are often lacking. The case study approach is widely applied in AIS and IT governance research to explore real-world phenomena, particularly when standardized quantitative data are limited or unavailable.

The unit of analysis in this research is the sales cycle process within a single micro-enterprise. This study uses purposive sampling, selecting "Masakan Padang Simpang Pondok" because of its operational characteristics that represent the broader profile of Indonesian MSMEs—namely, manual financial documentation, informal internal control, and limited adoption of structured IT governance. The business owner, who directly manages daily operations and financial processes, was chosen as the primary respondent to ensure comprehensive insight into the current practices and internal control mechanisms related to the sales cycle.

Data collection was conducted using a triangulation method that involves three complementary techniques: first, in-depth interviews with the owner to gather qualitative information regarding the sales process, accounting system, and existing internal controls; second, direct observation of sales transactions, documentation flows, and inventory handling to validate verbal responses and detect potential control gaps; and third, document analysis that includes reviewing receipts, handwritten ledgers, and other informal records maintained by the restaurant. The use of multiple sources enhances the credibility and richness of the data and supports a reliable assessment of process capability based on the COBIT 5 framework.

To measure process capability, this study adopts the COBIT 5 Process Assessment Model (PAM) issued by ISACA (2012). This model provides a six-level capability scale ranging from Level 0 (Incomplete Process) to Level 5 (Optimizing Process). Each level assesses the extent to which a process is planned, executed, monitored, evaluated, and improved. The assessment criteria were adapted into semi-structured interview questions and field observation checklists that align with the practical context of the restaurant's operations. The evaluation focuses on seven critical COBIT 5 domains relevant to internal control

in the sales cycle: APO10 (Manage Suppliers), DSS01 (Manage Operations), DSS03 (Manage Problems), DSS06 (Manage Business Process Controls), MEA01 (Monitor, Evaluate, and Assess Performance), MEA02 (Monitor, Evaluate, and Assess Compliance), and APO12 (Manage Risk).

Data were analyzed using the capability rating techniques outlined in the COBIT 5 PAM guidelines. Each domain was rated based on qualitative evidence obtained during interviews, observations, and document analysis. These scores were then compared to target capability levels to identify performance gaps and areas needing improvement. The findings serve as a basis for formulating practical, context-specific recommendations that are feasible for micro-enterprises with limited resources. The chosen methodology thus ensures methodological rigor and contextual relevance, enabling the study to contribute both empirically and theoretically to the growing body of literature on AIS and IT governance in the MSME sector.

RESEARCH RESULT

Sales Cycle Activities at "Masakan Padang Simpang Pondok" Restaurant

Based on interviews and observations conducted with the owner of the restaurant, the sales cycle business process at "Masakan Padang Simpang Pondok" consists of four main activities:

1. Order Recording
   The order recording process begins when customers enter the restaurant and view the variety of dishes displayed at the food counter. Customers can select their meals directly based on appearance and preference. However, certain dishes, such as fried chicken or fish head curry, need to be cooked to order to ensure they are served hot and fresh. To facilitate communication, a bell is installed at the service area and connected directly to the kitchen. This allows waitstaff to notify the kitchen without having to walk back and forth, simply by pressing the bell when a made-to-order dish is requested. Once customers have made their selections, the waitstaff record the orders along with any special requests.
2. Order Serving
   After recording all the orders, the waitstaff hand over the list to the cashier, who enters the information into the sales invoice and sales order. This step is essential to ensure that every order is accurately logged before the food is served. Once the orders are recorded by the cashier, the waitstaff begin serving food either by retrieving it from the display or waiting for dishes being freshly prepared in the kitchen. If some items are still being cooked, the waitstaff wait for confirmation from the kitchen before completing the service. Once everything is ready, the meals are served to the customers' tables. If the customers order beverages, these are prepared in a designated drink station and served alongside the main dishes. This serving process is conducted with care to ensure that food remains in optimal condition and is delivered in the correct order.
3. Billing
   After finishing their meals, customers have two options for requesting the bill: either by asking the waitstaff or by approaching the cashier directly. If

the customer requests the bill through a server, the server informs the cashier, who then prepares the sales invoice. The cashier calculates the total amount based on the food and drinks consumed. The invoice includes a detailed breakdown of each item ordered along with its corresponding price. This allows customers to review their orders before making a payment, promoting transparency and reducing the likelihood of misunderstandings regarding the bill.

4. Payment Collection
   Upon receiving the sales invoice, customers may choose from several available payment methods, including QRIS, debit cards, bank transfers, or cash. This payment flexibility offers convenience and accommodates customer preferences. After the payment is made, the cashier records the payment method on the sales order—for example, writing "QRIS" if the customer paid using that method. At the end of the day, all collected sales orders are reconciled against the total payments received through various methods. The daily transaction summary is then entered into an Excel spreadsheet and the restaurant's sales ledger, forming the basis for financial recordkeeping. This step ensures that no discrepancies exist in the financial records and helps monitor the restaurant's daily sales performance.

Accounting Information System for the Sales Cycle at "Masakan Padang Simpang Pondok" Restaurant

Based on interviews and observations, the Accounting Information System (AIS) at "Masakan Padang Simpang Pondok" is still heavily reliant on manual processes and lacks integration. Orders received from customers—whether placed directly in person or through online applications—are still manually recorded by the waitstaff. Although online orders are automatically recorded through the platform used, walk-in orders are written down manually, making the process prone to errors, especially during peak hours. This condition affects the accuracy of order recording and poses a frequent risk of unnoticed data loss.

The order-serving process also lacks an integrated system. Waitstaff use a bell to call the chef when dishes need to be cooked on demand. While this helps with kitchen communication, the order delivery process often experiences delays—especially during busy periods—which causes customer orders to be served late.

In the billing process, the restaurant uses manually printed sales invoices, which remain vulnerable to errors such as missing charges when cashiers forget to include additional orders. The billing system is not fully supported by an automated system capable of managing payment data. Each payment transaction is recorded in a sales order, but there is no system in place to automatically separate cash and non-cash payments.

Payment receipts are processed using various methods, including QRIS, cash, debit cards, and bank transfers. These payments are manually recorded by the cashier in the sales order, yet there is no system that integrates payment records directly with the financial reporting process. As a result, the cashier is required to manually reconcile transactions at the end of each day, without regular involvement from the owner. The owner only reviews the sales records

approximately once a month, increasing the potential for discrepancies between payments received and recorded transactions.

The AIS currently implemented at the restaurant demonstrates a strong dependence on manual processes, making it vulnerable to recording errors and data loss. The lack of integration between order recording and payment systems, along with weak internal control over operational processes, hinders both efficiency and accuracy in the sales cycle. Furthermore, there are no written procedures or Standard Operating Procedures (SOPs) documenting each stage of the sales cycle, leading to inconsistencies in execution and control. Regular evaluations of the system are also not conducted, making continuous improvement difficult.

Overall, the AIS at this restaurant remains highly limited and requires significant development to improve operational efficiency and reduce the risk of error. The business needs to adopt a more structured system, such as digitized recordkeeping and the implementation of clear standard procedures, to strengthen internal control and enhance overall operational effectiveness.

Analysis of the Capability Level of Accounting Information System Controls Based on the COBIT 5 Capability Model

The capability assessment of the accounting information system controls at "Masakan Padang Simpang Pondok" restaurant using the COBIT 5 Capability Model indicates that most processes are at a low maturity level (Level 0 to Level 2). The processes of operations management, problem control, and business process management are still not well standardized, while only domain APO10 (Manage Suppliers) has reached Level 2, indicating a basic structure, although still limited. Below is the table presenting the capability level assessment results for the seven domains:

Table 1. Recapitulation of Capability Assessment Results

Domain	As – Is	To – Be	Explanation
DSS01 – Manage Operations	1	3	Processes are carried out routinely but remain manual, undocumented, and lack regular evaluation.
DSS03 – Manage Problems	1	3	Problem handling is conducted without formal documentation and is not systematic.
DSS06 – Manage Business Process Controls	1	3	Controls are in place but not well implemented; procedures exist but are undocumented, and task segregation is suboptimal.
MEA01 – Monitor, Evaluate, and Assess Performance and Conformance	1	3	Performance evaluation is not conducted regularly or documented, and is only done incidentally.

MEA02 – Monitor, Evaluate, and Assess the System of Internal Control	0	3	There is no documented internal control system, and no formal evaluation is conducted.
APO10 – Manage Suppliers	2	3	Supplier selection and management are handled properly but are not fully documented.
APO12 – Manage Risk	1	3	Risks have not been formally identified, and no risk documentation exists.

Source: Researcher's Compilation (2025)

The following is a spiderweb diagram visualization designed to provide a clearer and more intuitive overview of the current capability position of the accounting information system compared to the expected target capability. Through this visualization, the gaps between the existing condition (as-is) and the desired objectives (to-be) in each domain can be comprehensively and intuitively identified.

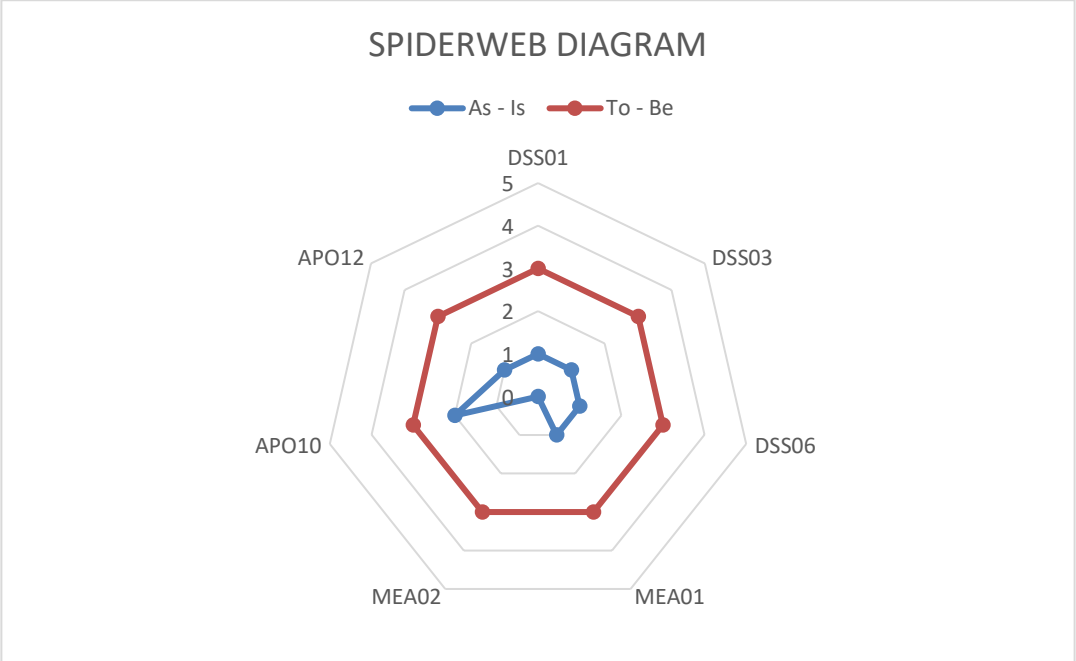

Figure 1. Comparison of Current and Target Capability Level
Source: Researcher's Compilation (2025)

From the spiderweb diagram above, a clearer picture can be seen regarding the current capability levels achieved compared to the expected target levels. This visualization highlights a significant gap between the existing condition and the desired target. It shows that the domain with the lowest capability level is MEA02 (Monitor, Evaluate, and Assess the System of Internal Control), which is at Level 0, indicating the absence of an adequate internal control system and supporting documentation for evaluation processes. On the other hand, the domain with the highest capability level is APO10 (Manage Suppliers), which is at Level 2, as the restaurant has carried out supplier selection and evaluation directly based on

experience, although it still lacks formal documentation and written procedures. However, none of the domains have reached the expected target capability level, which is Level 3 (Established Process). This indicates the need for comprehensive improvements and enhancements across all domains to ensure the accounting information control system operates more effectively and in a standardized manner.

Identification of Weaknesses in Information System Control

In the capability analysis of the accounting information system control at "Masakan Padang Simpang Pondok" restaurant, several significant weaknesses were identified that affect operational effectiveness and internal control. Although the restaurant's operations run routinely, there remains a heavy reliance on manual processes that are prone to errors, along with a lack of integrated systems across various aspects of business management. These weaknesses were identified across several key domains, ranging from transaction recording and operational issue management to internal control and risk management. Identifying these weaknesses serves as an initial step in understanding the challenges the restaurant faces in achieving efficiency and accuracy in managing its accounting information system. The following are the identified weaknesses revealed through this analysis:

1. No Written SOPs: All operational procedures, including the flow from ordering to payment, are communicated verbally and undocumented, resulting in operational inconsistencies.
2. Manual Recording: Transactions are recorded manually using notebooks and Excel spreadsheets, without an integrated system to ensure data accuracy.
3. Reactive Stock Monitoring: Inventory monitoring is conducted reactively, without a routine stock-checking system, posing a risk of operational delays.
4. Undocumented Issue Management: Operational issues are not formally recorded, and their resolution is handled verbally, resulting in no documentation for long-term evaluation.
5. Non-standard Problem Analysis: There is no standardized method (e.g., root cause analysis) for analyzing problems, which may conceal underlying issues.
6. Undocumented Business Process Controls: There are no written procedures for key processes such as kitchen hygiene or cash management, relying instead on habits and verbal communication among staff.
7. Suboptimal Task Segregation: Transaction recording and cash handling are often performed by the same person, increasing the risk of fraud and error.
8. No Regular Evaluations: Operational performance evaluations are only conducted when issues arise, lacking routine and structured reviews that hinder continuous improvement.
9. Weak Internal Controls: Internal control is not implemented systematically; there are no written policies or documentation of evaluation results, increasing the risk of errors and fraud.

10. Unstructured Risk Management: Risks are not systematically identified or analyzed; there is no clear risk mitigation plan, and no documentation of potential risks, reducing preparedness for disruptions.

Improvement Recommendations to Enhance Control Effectiveness

Based on the identified weaknesses in the accounting information system controls at "Masakan Padang Simpang Pondok" restaurant, a set of recommendations has been developed to improve process effectiveness and capability in accordance with the COBIT 5 framework. These recommendations focus on areas with significant deficiencies, such as the lack of written procedures, reliance on manual recording, irregular evaluation and monitoring practices, and unstructured risk management. The following are the suggested improvement recommendations for each identified weakness.

1. Development of Written SOPs for Operational Processes: To address the lack of documentation and process inconsistency, it is recommended to develop and implement written Standard Operating Procedures (SOPs) for all key operational activities, such as transaction recording, order processing, and customer service. These SOPs will ensure operational consistency and reduce dependence on individual experience.
2. Digitization of Transaction Recording: Considering that transaction recording is still performed manually, it is advisable to adopt a digital sales recording system, such as a cashier application or Point of Sale (POS) software. This system will improve accuracy, efficiency, and data integration while reducing the risk of manual input errors.
3. Regular Stock Monitoring: To overcome reactive inventory monitoring, it is recommended to implement a basic inventory monitoring system using Excel or a lightweight inventory app. Scheduling routine stock check—daily or weekly—can help prevent delays in raw material procurement.
4. Routine Evaluation of Operational Activities: Given the absence of regular evaluations, it is suggested to schedule weekly or monthly evaluations covering all operational activities, including transaction recording and inventory management. These evaluations should be conducted through brief, documented meetings.
5. Weekly Operational Reporting: To enhance documentation and performance monitoring, it is recommended to create a simple weekly operational report format that includes all key operational activities. This report will serve as a basis for evaluation and continuous improvement.
6. Documented Task Segregation: Due to the lack of formal task separation, it is advised to establish and document clear divisions of responsibility among staff handling transaction recording, payment receipt, and inventory management. Formal task segregation will help minimize operational errors and improve accountability.
7. Written Recording of Operational Issues: Given that operational issues are not formally recorded, it is recommended to implement a manual logbook or Excel-based system for documenting any issues. Each entry should include

the issue description, time of occurrence, involved parties, and the applied solution.

8. Systematic Problem Cause Analysis: To enhance the effectiveness of problem-solving, it is advised to use a systematic approach such as Root Cause Analysis or the 5 Why's technique. This will increase the accuracy of identifying long-term solutions for recurring issues.
9. Strengthening Business Process Controls: To address weaknesses in business process controls, it is recommended to establish SOPs for critical activities such as cash handling, kitchen hygiene, and inventory management. Clear task segregation, regular hygiene inspections, and documented operational evaluations will help ensure more structured and consistent process control.
10. Improved Risk Management: In light of the unstructured risk management currently in place, it is recommended to compile a structured business risk list and conduct regular risk analyses using simple methods such as a probability-impact matrix. A clear risk mitigation plan should be developed, and risk awareness should be communicated regularly to staff to enhance preparedness for potential disruptions.

DISCUSSION

The results of this study indicate that the Accounting Information System (AIS) sales cycle at "Masakan Padang Simpang Pondok" remains limited due to reliance on manual processes, undocumented procedures, and weak internal controls. These conditions hinder operational efficiency and increase risks of error and fraud, consistent with Romney et al. (2021), who emphasize that AIS must ensure reliability and accuracy in decision-making. The application of the COBIT 5 Capability Model, typically designed for large enterprises, proved effective in highlighting gaps in documentation, evaluation, and risk management at the micro-business level.

This study supports previous findings by Zuraidah and Sulthon (2022) and Mutia and Nur'ainy (2020), who showed that COBIT 5 can be adapted to smaller organizations when focused on critical domains. The relatively stronger result in supplier management (APO10) illustrates that structured routines can enhance process capability even in informal contexts. Therefore, micro-enterprises can benefit from adopting simplified but structured governance practices, such as written SOPs, digitized recordkeeping, and systematic evaluations, to improve AIS effectiveness and ensure sustainable operational performance.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that the Accounting Information System (AIS) sales cycle at "Masakan Padang Simpang Pondok" operates at a low capability level across most COBIT 5 domains, mainly due to the absence of standardized procedures, weak documentation, and lack of structured risk management. Only supplier management (APO10) shows relative strength, while other areas remain underdeveloped. These findings confirm that COBIT 5 can be applied effectively in micro-enterprises and demonstrates its relevance in improving internal controls, even in resource-constrained environments.

To address these weaknesses, it is recommended that the restaurant develop written SOPs, digitize transaction recording, and conduct regular performance evaluations. Strengthening risk management and internal control documentation will also improve consistency, accuracy, and resilience. For MSMEs in general, adopting simplified governance practices based on COBIT 5 can enhance financial reliability and support long-term sustainability.

ADVANCED RESEARCH

This study is limited by its single case focus, which restricts the generalization of findings to other micro-enterprises with different contexts or management styles. The reliance on qualitative methods such as interviews and observations, although useful for depth, may introduce subjectivity and reduce reproducibility compared to quantitative approaches. In addition, the analysis was confined to seven COBIT 5 domains relevant to the sales cycle, thereby excluding other domains such as IT security, change management, and enterprise architecture that may also influence Accounting Information System effectiveness. To address these limitations, future research should broaden its scope by including more cases from diverse sectors, combining qualitative insights with quantitative measures like performance indicators or financial data, and developing simplified governance tools tailored for MSMEs. Such efforts will enhance the generalizability of results and support the practical application of IT governance frameworks in small business environments.

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