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Performances of Cafe Businesses using Manual and Digital Accounting Systems in Cashier Operations

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ABSTRACT

The rapid evolution of technology has made its presence felt in business operations, especially in commerce. This study explores the performance of both manual and digital accounting systems in café businesses of Baliwag City, concerning the transition from manual to digital systems. The quantitative research design used a survey method of gathering data from café owners, managers, and cashiers. A purposive sampling technique was used in selecting respondents who were drawn from cafes running manual or online accounting systems. The researchers describe the performance of each accounting systems in business using descriptive statistics and inferential tests. On data analysis, the researchers categorized performance based on usefulness and ease of use. The findings indicate that the digital accounting system is a major improvement over the manual for speed, accuracy, and efficiency in undertaking transactions. The respondents strongly agreed that minimal errors were possible in the system, thus cutting down operational effectiveness. However, for small businesses with few transactions, it still was a useful manual accounting. Further the study found that there is a relationship between employee training and familiarity with technology and satisfaction with digital systems. From that, there will be a structured employee training, guide shift strategy, and continuing technical support to optimize adoption of digital systems. Investment in improvement of the facilitation and regular system evaluation would be ideal for café owners in order to ensure efficiency and user adaptation. For further researches, the long-run effects of digital accounting in business sustainability and customer satisfaction should be ascertained.

Keywords — Digital Accounting, Manual Accounting, Cashier Operations, Café Businesses.

Introduction

Context and Rationale

With the advancement of technology businesses have become globalized and interconnected. In the café industry, businesses also went through a transition from manual to Paired Sample T-test is used to compare the performance of café businesses in the City of Baliwag, Bulacan, in utilization of manual and digital accounting systems in cashier operations, the utilization of manual and digital accounting systems in cashier operations the same set of cashier operations. The Paired Sample T-test is used to compare the performance of café businesses in the City of Baliwag, Bulacan, in utilization of manual and digital accounting systems in cashier operations, the utilization of manual and digital accounting systems in cashier operations the same set of cashier operations. The Paired sample design permits a comparison of their performance under a comparing their performance under set consider in making paired sample design permits a comparison of their performance under a comparing their performance under set in making consider digital accounting systems to adopt innovative systems such as cloud-based software and AI for predictive analytics. Ensuring accurate transactional operation such as recording of sales, tracking of inventories, and operation cost is important for continuous growth and success Several factors influencing operations need to be investigated in order to assess whether manual or digital accounting is preferable.

The potential benefits and opportunities from transitioning from manual to digital accounting may sound attractive. As a digitizing accounting system helps in the ease of entering data for instance the use of automation in accounting processes. It can simplify the creation of the accounting cycle and reduce tedious work (Singh, 2024). But, considering the business type, structure, and activity which are some of the key factors in identifying whether it would be beneficial and useful for the business (AZIZ et al., 2022). The concern lies where would the cost of implementation be lower than the benefits received. Nevertheless, adapting and undergoing new methods faces several challenges such as higher cost, cybersecurity risks, and complexity of transactions; this may also encourage the overdependence on software of its personnels. For small businesses, high cost of computerized systems may not be beneficial as the cost of operating incur would outweigh the benefits (Ruiz-Palomo et al., 2022).

In the cafe industry flexibility is important from time to time they adapt their strategy from the growing trends to ensure they meet the changing customer preferences and behavior. Likewise, businesses transition from one strategy to another, from manual to digitize accounting system (Osum, 2024). Despite the difficulties, digital accounting offers opportunities to enhance financial management, transactional processes, and real time updating or automating of data (Fuscaldo, 2020). Cafes may enhance their management operations by obtaining real time financial insights that help them make better decisions, improve tracking of expenses, and sales record and ease of legal and regulatory compliance with tax laws and create comprehensive financial reports (Hesham, 2024). Although the transitioning from a digitalized accounting system comes with difficulties addressing and analyzing opportunities might lead to a successful operation in the future as change and growth are constant for the betterment of things.

Comparing the performance of both manual and digital accounting systems in cashier operations of cafe businesses is crucial. To assess the efficiency of both digital and manual accounting systems in café operations for several reasons. Initially, it enables owners to select the system that best handles daily financial activities, enhancing operational efficiency. Second, being aware of the accuracy levels of each system helps to minimize errors in financial records, which is crucial for maintaining fiscal balance. Finally examining different practices of accounting methods that would be beneficial for the business operations is important. As the cafe industry continues to change each time it is vital that the owners of the business can understand the benefits of identifying what accounting system is more beneficial.

Theoretical Framework

Technology Acceptance Model (TAM)

In this study, the theoretical models used were Technology Acceptance Model (TAM) and Resource Based View Theory. Technology Acceptance Model (TAM) was devised by Davis in 1989 and is a model that helps in understanding how users come to accept and use technological innovation. This rests on two central perceptions: how easy and user-friendly a system is, and how useful, or beneficial, it can be in completing tasks. TAM is a prediction of whether users are willing to adopt technology rather than a measure of success. (Universal

Journal of Educational Research, 2020).

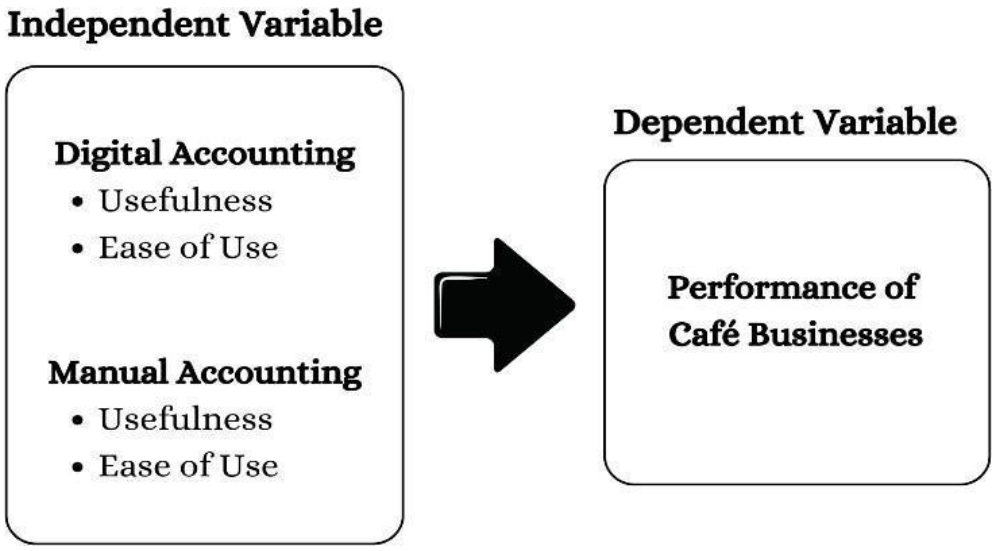
The use of TAM in this research activity "Performances of Cafe Businesses using Manual and Digital Accounting Systems in Cashier Operations" aims to analyze the acceptance of cafe owners and staff to digital accounting systems compared to manual. If digital systems are easy to use and add value by speeding transactions and reducing mistakes, people will be more likely to adopt them. Through the experience of ease of use, perceived usefulness is derived, which generates a high probability of intention to use that eventually translates into actual use, and this makes TAM one of the most valuable frameworks for technology adoption research (Universal Journal of Educational Research, 2020).

Resource-Based View Theory (RVT)

The Resource-Based View (RBV) Theory explains how a company can develop a long-term competitive advantage based on internal resources (Penrose, 2009; Barney, 1991). It relies on firm resource heterogeneity, which means that firms have varying resources and capabilities, and firm resource immobility, which means that certain resources are costly to transfer or imitate. RBV demonstrates that organizations obtain sustainable competitive advantage if they possess valuable, rare, at no cost to imitate, and at no cost to substitute firm resources attained. (Utami, H., & Alamanos, E., 2023).

This will serve as the theory in the research entitled "Performances of Cafe Businesses using Manual and Digital Accounting Systems in Cashier Operations" in terms of competitive advantage obtained through the two accounting systems. However, some of them will still do it this way just because they are comfortable with this and even though it's more than time taking, but more importantly costs less and some of them the cash application prefers using online order desk systems because of fast speed, accuracy, and better data management. Overall, digital systems can create competitive advantage–if they provide benefits that cannot easily be copied: automated reports, less error, and quicker transactions all contribute to the value of digital systems. While cafes that do not use digital systems may remain profitable, they may find it difficult to compete without operational efficiency from their resources. This explains how, in some cases, cafes manage to beat others due to superior technology and resource allocation. Therefore, figure 2 illustrates that those firms endowed with rare and inimitable resources can obtain a competitive edge whenever those resources are valuable, rare, imperfectly imitable, and non substitutable. The less attractive business model, on the other hand, is one that cannot easily be replicated by competitors. Contextual historical conditions, lack of clarity of causes, social complexity, all contribute to an ability by business models to operate sustainably over the long term. (Utami, H., & Alamanos, E., 2023)

Conceptual Framework



The conceptual framework will examine the comparative study of digital accounting and manual accounting in assessing the performance of café businesses. The independent variables in the study are the digital accounting system and the manual accounting system, assessed according to perceived usefulness and perceived ease of use. Perceived usefulness pertains to how beneficial and efficient the system is for cashier operations while perceived ease of use measures the level of effort needed for efficient operation of the system. These factors will determine the performance of café businesses for cashier operations.

On the other hand, the dependent variable will be café business performance, defined by how the characteristics of the accounting system to be adopted will affect overall business management. This research will analyze whether digital accounting systems, which are more automated and integrated with business tools, will provide a real edge over traditional manual accounting in cashier operations. By examining these variables, the research intends to determine the efficient accounting system selection on café business performance and decision-making in cashier operations.

Research Questions

This study seeks to fill in the gap through conducting a comparative study utilizing the Digitalize Accounting System from the Manual Accounting System of a Cafe's in the City of Baliwag. The primary objective of this study is to gather the information from the Employees and to assess the performance of transitioning from Manual Accounting System to Digital Accounting System.

Specifically, to address the following problems:

1. How does utilizing Digital Accounting helps the Employees Performance in terms of;

   1.1. Usefulness and;

   1.2. Ease of Use?

2. How does utilizing Manual Accounting helps the Employees Performance in terms of;

   2.1. Usefulness and;

   2.2. Ease of Use?

3. Is there a significant difference between the utilization of Digital Accounting and Manual Accounting of the respondents?

Hypothesis

This study was guided and tested the hypothesis below:

H0: (Null Hypothesis): There is no significant difference between the utilization of Digital Accounting and Manual Accounting of the respondents.

Significance of the Study

The study examines the implications of the transition from manual to electronic systems in different industries. Its findings will assist business people, employees, policymakers, and researchers by gaining insights into how digital technology impacts business operations. The study intends to contrast the effectiveness of manual base and digital base technologies in business activities that improve business processes to inform decisions and maximize operation efficiency. To managers and entrepreneurs, the research will help measure whether the adoption of digital technology is feasible and identify

potential benefits through efficiency, accuracy, and streamlining. Information regarding the advantages and disadvantages of changes will lead organizations to make informed decisions on process adaptations, which will further lead to better performance. To employees, especially cashiers, the study refers to how computer programs can minimize daily workloads, eliminate errors, and enhance performance. With computer systems, personnel can mechanize tasks, achieve information within less time, and reduce time for work. Scholars and researchers will also benefit from the study because it sheds light on the effects of digital technology on business processes. This study provides a starting point for business management, information systems, and digital transformation professionals as a basis for further research on the effect of digital tools on productivity and organizational performance. Policymakers can leverage the study to develop strategies and policies to promote the use of digital tools, especially among small and medium-sized enterprises (SMEs), thus encouraging more extensive digital transformation across industries.

Methods

Research Design

In order to make conclusions, the study employed quantitative methods, which center on assessing statistical, numerical, or mathematical data. To guarantee that the study's conclusions would be significant to its target audience, the researchers employed a descriptive method in this research. Moreover, the researchers used descriptive comparative design which allows analyzing and comparing two or more groups without manipulation of variables, making it the best method in evaluating the impact of a transition from manual to digital keeping of accounts (Cresswell, 2014). In the case of this research, the researchers aim to gather the information from the employees and assess the performance of their cafes in transitioning from Manual Accounting System to Digital Accounting System. A quantitative design is ideal for this study since the independent variables have multiple sub-variables which can be measured by using questionnaires. The data will be obtained through Likert scale surveys adapted from different studies, ensuring that the instrument has high reliability and validity. Quantitative Research is as well as focusing on the numerate information and statistics which is very important for finding the distinction and trends between the two accounting systems (Saunders, Lewis & Thornhill 2019). Since accounting mainly focuses on measurable data, a quantitative method can structure the analysis process to be more rational and objective in addressing the business performance (Gruszczyński, 2009). Using statistical analysis, the study will provide a comprehensive comparison of the effect of cafe business dominant systems on their performance in Baliwag City.

Respondents

The study will include café businesses within Baliwag City that operate both manual and digital accounting in their cashier operations. A selected number of barangays within the city of Baliwag will be chosen, and all café businesses operating in these barangays will be included as respondents. In choosing the selected sample the process ensures that the respondents would only consist of businesses utilizing both manual and digital accounting in their cashier operations allowing for a focused analysis of their performance on their transactional operations. This approach was chosen to gain a comprehensive understanding on which accounting system performance is better.

Instrument

The researchers utilized a survey questionnaire as it was the most efficient way to collect data, with the questionnaire being distributed to each employee of Cafe's in the City of Baliwag. According to Jamieson (2024), Likert scale was a type of rating system that was used in questionnaires to assess respondents' thoughts and opinions. It was a scale where respondents selected from a variety of options while answering a given question or statement that had a numerical value equivalent. It allowed the researchers to gather the data needed easily. To reduce the possibility of inaccurate results, the researchers opted for a 4-point Likert scale that required respondents to express their opinions clearly and prevented neutral responses. A 4-point likert scale consisted of four possible answers to the statements that allowed participants to indicate their level answers of agreement to the statements given. Wherefore, one (1) being strongly disagree, two (2) being disagree, three (3) being agree and four (4) being strongly agree. The questionnaires are adapted questions to ensure alignment with the study's statement of the problem and to address research objectives. The questions were composed of 16 items under 2 categories: Usefulness and Ease of use. This instrument was accomplished by the students and all data gathered was kept confidential in compliance with Republic Act 10173 otherwise known as the Data Privacy Act of 2012 and was only used for school purposes and was accessed only by the student researchers.

To determine the validity of the instrument, the questionnaire will be subjected to a pilot test. The preliminary trial run will assist in refining the questions to ensure they effectively capture what is intended. After the pilot test, Cronbach's alpha will be calculated to assess the reliability of the instrument. This statistical measure will determine whether there is internal consistency among the items in survey questions; that is, it will ensure that the questions measure relate to some underlying construct uniformity.

A high Cronbach's alpha value of 0.62 indicated the items in the construct measuring the concept reliably and consistently. A reliability test confirmed a Cronbach's alpha value of 0.62 for digital accounting for usefulness, 0.96 for digital accounting for ease of use, 0.96 for manual accounting for usefulness, and 0.93 for manual accounting for ease of use with satisfactory internal consistency among the items.The research tools were highly tested and refined to ensure that they were fit for the research. The validation process was of utmost importance to ensure the validity and credibility of the research output on the performance of manual accounting systems to computerized accounting systems of the Cafes in Baliwag City.

Data Gathering Procedure

The primary data collection plan will be guided by a systematic and organizational approach for the data's validation and reliability. The researchers will first go out to café owners in some barangays in Baliwag City to ask for permission for the study. Once this has been granted, the researchers will extend an invitation to employees with proficiency in manual and computerized accounting systems to participate in the study. Informed consent will be procured from the participants to certify that they fully understand the nature of the research, the fact that participation is voluntary, and the confidentiality of the responses. The main data collection will be conducting a survey among the selected participants. The survey will use a 4-point Likert scale to evaluate Usefulness and Ease of Use for both manual and computerized accounting systems. The survey will be given in paper or electronic form, depending on the respondent's preference. Through this period, the researchers will observe the survey's progress to expedite responses and solve any issue that may develop, including partially completed responses or technical issues applying the online survey.

If additional clarity or insight is required, follow-up interviews will be done with a small group of 5-10 participants. Semi-structured interviews shall be utilized for gathering the qualitative data in such a manner so that more of the participant' experience with each accounting system and their problems and advantages can be achieved. When the interview and survey are completed, they will be cleaned and validated. This will entail checking the responses for consistency and completeness and contacting participants where needed to obtain any missing or incomplete answers. The data will then be analyzed through statistical software using Jamovi and Excel. Descriptive statistics will present the data using the Paired Sample t-tests, to ascertain the significant differences between employee views of the two accounting systems.

The results of the data analysis will be synthesized into a detailed report, encompassing a discussion of the findings and offering actionable recommendations for café enterprises. The report will be disseminated to participants upon request, promoting transparency and enabling them to leverage the study's findings. This method of data collecting guarantees a comprehensive and methodical process for obtaining trustworthy and valid information, enabling researchers to derive significant findings and provide valuable insights into the efficacy of manual and digital accounting systems in café operations.

Data Analysis

To compare the performance of café businesses in the City of Baliwag, Bulacan, in utilization of manual and digital accounting systems in cashier operations, Paired Sample T-test is used as it is the most suitable statistical tool. The reason is same set of cashier operation will be evaluated on their performance using both accounting systems. The paired sample design permits a comparison of their performance under set of conditions. This study will compare the mean performance scores of cashiers operating manual systems with those operating digital systems and give information on which system enhances operational efficiency, accuracy, and usability. The Paired Sample T-Test is best suited for this research since it takes into consideration that the measurements are based on the same subjects, thus removing variability due to individual differences. Through the analysis of results, the research will assist in identifying which accounting system yields improved cashier operations and hence assist café businesses to make informed decisions concerning their accounting practices.

Ethical Considerations

The researchers followed ethical guidelines to maintain the confidentiality and security of all data collected through the survey, in conformity with RA 10173, or the Data Privacy Act of 2012. The data collected will be used strictly for academic purposes. Responses are handled with utmost caution to ensure that personal information remains confidential and protected.

Informed Consent - The initial part of the survey given to the selected respondents included a question regarding whether they consent to take part in the study, provided that they were informed of the goal of the study, the survey's questions, and any limitations and conditions presented by the researchers. Participants were made aware that their participation in the study was entirely voluntary, and they had the option to withdraw at any time.

Anonymity and Confidentiality - The researchers meticulously maintained the confidentiality of the respondents' information throughout the study.

Honesty and Respect - Throughout the study, the researchers consistently followed ethical guidelines by employing honesty and respect toward their respective respondents, thus facilitating a favorable relationship with them. Additionally, to guarantee the study's credibility, the researchers diligently abided by the values and principles that uphold the rights of the involved persons and institutions.

Results and Discussions

The findings and interpretations of the data gathered through the survey questionnaire are presented in tabular form in this chapter. The data were entered into a spreadsheet program, and analysis was performed using JAMOVI for the calculation of frequency, percentage, mean, standard deviation, and conduct a two-way analysis of variance.

Table 1. Mean and Standard Deviation Interpretation for Digital Accounting – Usefulness

No.	*Digital Accounting- Usefelness*		1	2	3	4	Mean	SD	VI
1	Digital Accounting Systems can increase work	f	0	5	19	26	3.42	0.673	SA
		%	0	10	38	52			
2	Speed in completing payment transactions using digital accounting systems	f	0	0	16	34	3.68	0.471	SA
		%	0	0	32	68			
3	It ensures that there's no complaint from customer regarding a delay in processing their	f	0	1	19	30	3.58	0.538	SA
		%	0	2	38	60			
4	There has been an increase in the quality of work done when I use software/computerized	f	1	1	17	31			SA
		%	2	2	34	62	3.56	0.644	
Overall							3.56	0.376	SA

Legend:	*Rating*	*Verbal*	*Interpretation*
	3.25 - 4.00	Strongly Agree	SA
	2.50 - 3.24	Agree	A
	1.75 - 2.49	Disagree	D
	1.00 - 1.73	Strongly Disagree	SD

Table 1 displays the mean and standard deviation of Digital Accounting Usefulness. Item number 2 recorded the highest mean score of (M = 3.68; SD = 0.471) with a verbal interpretation of "strongly agree," showing that respondents 'strongly agree' that digital accounting systems significantly improve the speed of completing payment transactions while item number 1 had the lowest mean score of (M = 3.42; SD = 0.673), also interpreted as "strongly agree," suggesting that respondents 'strongly agree' acknowledge the role of digital accounting in increasing work efficiency.

Meanwhile, item number 3 has the mean score of (M=3.58; SD=0.538) with a verbal interpretation of "strongly agree," that respondents 'strongly agree' that there are no customer complaints related to delays in processing. Similarly, item number 4 has the mean score of (M=3.56; SD=0.644) with a verbal interpretation of "strongly agree," that respondents 'strongly agree' that the respondents strongly agree that digital accounting software leads to improvement in quality of work.

Overall, the respondents answered “strongly agree,” with a mean score of 3.56 in all items pertaining to the usefulness of digital accounting systems. The results strongly suggest that respondents perceive digital accounting system tools as significantly more efficient in processing payment transactions compared to manual accounting.

Table 2. Mean and Standard Deviation Interpretation for Digital Accounting - Ease of Use

No.	*Digital Accounting- Ease of Use*		1	2	3	4	Mean	SD	VI
1	It is easy to enter data/information/transaction	f	0	0	20	30	3.6	0.495	SA
		%	0	10	40	60			
2	The use of Digital Accounting System can be applied in all cashiers	f	0	0	21	29	3.58	0.499	SA
		%	0	0	42	58			
3	There's no need for special training in entering data in the accounting system	f	0	4	20	26	3.44	0.644	SA
		%	0	8	40	52			
4	Digital Accounting System makes it easier for cashiers to calculate and record transactions	f	0	0	18	32			SA
		%	2	2	36	64	3.64	0.485	
Overall							3.56	0.353	SA

Legend:	*Rating*	*Verbal*	*Interpretation*
	3.25 - 4.00	Strongly Agree	SA
	2.50 - 3.24	Agree	A
	1.75 - 2.49	Disagree	D
	1.00 - 1.73	Strongly Disagree	SD

Table 2 displays the mean and standard deviation of Digital Accounting Ease of Use. Item number 4 recorded the highest mean score (M = 3.64, SD = 0.485), with a verbal interpretation of "strongly agree," indicating that respondents 'strongly agree' that digital accounting systems simplify the calculation and recording of transactions for cashiers while item number 3 had the lowest mean score (M = 3.44, SD = 0.644), also interpreted as "strongly agree," indicating that respondents 'strongly agree' entering data into the accounting system does not require special training.

On the other hand, item number 2 had a mean score of (M = 3.58, SD = 0.499), with a verbal interpretation of "strongly agree," indicating that respondents 'strongly agree' that digital accounting systems can be utilized by all cashiers while item number 1 had a mean score of (M = 3.6, SD =

0.495), also interpreted as "strongly agree," indicating that respondents 'strongly agree' that inputting data, information, and transactions is straightforward.

Overall, the respondents answered 'strongly agree,' with a mean score of 3.56 for all items related to the ease of use of digital accounting systems. On the basis of this information, it is probable that respondents do acknowledge the fact that digital accounting systems could be used to render the function of cashiering.

Table 3. Mean and Standard Deviation Interpretation for Manual Accounting - Usefulness

No.	*Manual Accounting- Usefulness*		1	2	3	4	Mean	SD	VI
1	The manual accounting system is more effective and efficient in reducing the total amount of funds lost through frauds and forgeries	f	16	12	11	11	2.34	1.15	D
		%	32	24	22	22			
2	He manual accounting system, as to how I see it, is capable of storing, retrieving, analyzing, processing, summarizing, and reporting promptly	f	4	13	17	16	2.9	0.953	A
		%	8	26	34	32			
3	I find manual accounting systems durable and more transparent than the computerized ones	f	5	13	18	14	2.82	0.962	A
		%	10	26	36	28			
4	It always takes me more financial resources to run a software system for computerized	f	13	19	12	6			D
		%	26	38	24	12	2.22	0.975	
Overall							2.57	0.248	A

Legend:	*Rating*	*Verbal*	*Interpretation*
	3.25 - 4.00	Strongly Agree	SA
	2.50 - 3.24	Agree	A
	1.75 - 2.49	Disagree	D
	1.00 - 1.73	Strongly Disagree	SD

Table 3 displays the mean and standard deviation of Manual Accounting Usefulness. Item number 2 recorded the highest mean score (M = 2.9, SD = 0.953) with a verbal interpretation of 'agree,' indicating that respondents agree, as they perceive it, that manual accounting systems are capable of efficiently storing, retrieving, analyzing, processing, summarizing, and generating reports in a timely manner. Whereas item number 4 had the lowest mean score (M = 2.22, SD = 0.975), interpreted as 'disagree,' respondents 'disagree' that operating a digital software system consistently requires more financial resources.

Meanwhile, item number 3 had a mean score of (M = 2.82, SD = 0.962) with a verbal interpretation of 'agree,' indicating that respondents 'agree' they perceive digital accounting systems as durable and more transparent than manual ones. While item number 1 had a mean score of (M = 2.34, SD = 1.15), with a verbal interpretation of 'disagree,' respondents 'disagree' that the manual accounting system is more effective and efficient in minimizing financial losses due to fraud and forgery.

Overall, the respondents answered 'agree' with a mean score of 2.57 regarding all items in the usefulness of manual accounting. The results suggest that, with their ability to store, retrieve, analyze, process, summarize, and generate reports efficiently, manual accounting systems support timely financial management.

Table 4. Mean and Standard Deviation Interpretation for Manual Accounting - Ease of Use

No.	*Manual Accounting- Ease of Use*		1	2	3	4	Mean	SD	VI
1	Through the use of manual accounting in our workplace, we have been able to finish our assigned tasks	f	5	13	18	14	2.82	0.962	A
		%	10	26	36	28			
2	Through the use of manual accounting in my workplace, my work has been faster, more accurate, more effective, efficient, and reliable	f	3	16	23	8	2.72	0.809	A
		%	6	32	46	16			
3	Manual accounting enhances our production of high-quality results	f	3	16	23	8	2.72	0.809	A
		%	6	32	46	16			
4	The use of manual accounting has enhanced and increased the quality and quantity of our work	f	4	18	21	7			A
		%	8	36	42	14	2.62	0.83	
Overall							2.72	0.759	A

Legend:	*Rating*	*Verbal*	*Interpretation*
	3.25 - 4.00	Strongly Agree	SA
	2.50 - 3.24	Agree	A
	1.75 - 2.49	Disagree	D

1.00 - 1.73 Strongly Disagree SD

Table 4 displays the mean and standard deviation of Manual Accounting Ease of Use. Item number 1 recorded the highest mean score (M=2.82; SD=0.962) with a verbal interpretation of "agree," that respondents 'agree' that the use of manual accounting in the workplace has enabled them to complete their tasks whereas item number 4 had the lowest mean score (M=2.62; SD=0.83), also interpreted as "agree," indicating that respondents 'agree' that the use of manual accounting has improved both the quality and productivity of their work.

On the other hand item number 2 had a mean score of (M=2.72; SD=0.809) with a verbal interpretation of "agree," respondents 'agree' that the use of manual accounting in their workplace has improved work speed, accuracy, effectiveness, efficiency, and reliability while item number 3 had a mean score of (M=2.72; SD=0.809) with a verbal interpretation of "agree," respondents 'agree' that manual accounting enhances the delivery of high-standard results.

Overall, the respondents answered "agree" with a mean score of 2.72 across all items pertaining to the ease of use of manual accounting. This implies that it is feasible to argue that this particular work practice helped in carrying out the job within set time standards, which in turn leads to more productive and efficient work in the organization.

Table 5. Results of Paired Samples T-Test for the Usefulness of Digital and Manual Accounting

			Statistic	DF	P	Mean Difference	SE Difference
PreTest	PostTest	Student's t	15.7	49.0	< .001	0.990	0.0631

Note. H_a $\mu_{\text{Measure 1 - Measure 2}} \neq 0$

Table 5 presents the results of the Paired Samples T-Test, which examines the difference in perceived usefulness between digital and manual accounting. This statistic of 15.7 and 49 degrees of freedom confirm this difference has a p-value smaller than 0.001 and the chances for this difference to occur by chance is negligible. The mean difference score was 0.990, with a standard error of 0.0631, further proving the observation made that digital accounting is thought to be more useful than manual accounting practices. As such, said results rejected the null hypothesis that there is no difference in usefulness between digital vs. manual accounting. The results suggest that digital accounting has a greater efficiency and effectiveness advantage in cashier operations.

Table 6. Results of Paired Samples T-Test for the Ease of Use of Digital and Manual Accounting

			Statistic	DF	P	Mean Difference	SE Difference
PreTest	PostTest	Student's t	7.89	49.0	< .001	0.845	0.107

Note. H_a $\mu_{\text{Measure 1 - Measure 2}} \neq 0$

Table 6 presents the results of the Paired Samples T-Test, which examines the difference in perceived ease of use between digital and manual accounting. The test statisticis 7.89 along with 49 degrees of freedom. The p-value < .001 leads to the conclusion that there is a statistically significant difference. Hence, it concluded that the difference in ease of use between digital and manual accounting would have been very unlikely had it happened by chance. The observed mean difference is 0.845, with an associated standard error of 0.107. The above tests reject the null hypothesis of no difference in ease of use between digital and manual accounting. These results imply that digital accounting is more user-friendly than its manual counterpart. These results highlight the advantages of digital accounting systems with respect to user-friendliness in cashier operations.

Summary of Findings

The purpose of this study was to assess the performance of café businesses using manual and digital accounting systems in cashier operations of Baliwag City Bulacan.

Using the methods outlined in the previous chapter, the assessment of performance between two types of accounting system in café businesses were determined and summarized as follows: (The extent to which digital accounting systems, as shown in Table 1 (Digital Accounting Usefulness), demonstrate their effectiveness) (The highest mean response (i.e, “strongly agree”) Findings revealed that the respondents observed that digital accounting system usefulness is highly effective. This suggests that café businesses perceive digital accounting systems as efficient towards cashier operations. |

Similarly, (The extent to which the performance of digital accounting systems be described in terms of ease of use) (The table number 2 obtained a high mean response (i.e., "strongly agree", $\bar{x}$= 3.56) as such café businesses 'strongly agree' that businesses using digital accounting systems in their operations was simpler and user friendly. This suggests that café businesses perceive digital accounting systems as highly user friendly, making cashier operations more efficient even for those with minimal technical expertise.

However, the extent to which manual accounting systems, as shown in Table 3 (Manual Accounting Usefulness), demonstrate their effectiveness is reflected in the highest mean score response (i.e., "Agree") Findings revealed that the respondents observed that manual accounting systems usefulness is still evident in their cashier operations. This suggests that despite the advancement in digital accounting, manual accounting systems remain a viable option for cashier operations.

Finally, (The extent to which the performance of manual accounting systems, as shown in table 4 (Manual Accounting System Usefulness). The table number 4 acquire a high mean response of (i.e., "agree", $\bar{x}$= 2.82) as such café businesses 'agree' that businesses using manual accounting systems in particular work practices helped in carrying out the job. This suggests that manual accounting systems are still considered useful in specific work practices as they help businesses effectively carry out their task.

(Does utilizing Digital Accounting and Manual Accounting significantly impact performance of cashier operations in café businesses) (Findings revealed that the Digital Accounting System performance was perceived as highly effective in cashier operations) Based on this assessment, respondents strongly agreed that digital accounting system in terms of usefulness and ease of use in their cashier operations was better than Manual Accounting System. This suggests that café businesses perceive digital accounting systems performance in cashier operations as helpful for improving efficiency in their operations.

Conclusion

Based on the findings of the study, the following specific conclusions were derived:

Operations of café enterprises in Baliwag, Bulacan, employing digital accounting systems in cash operations, have considerably enhanced compared to the traditional manual systems. Respondents concurred that digital accounting systems immensely help make their operations more effective and efficient based on the findings. In particular, computer systems were seen as highly beneficial in accelerating transactions for payment, enhancing accuracy, and minimizing errors. Respondents "strongly agreed" that the computer system hastened the speed and accuracy of processing sales, leading to faster transaction times and fewer customer complaints. This indicates that café businesses see digital accounting as a required tool for their operations to be more efficient and respond to customer needs for transaction speed and service quality.

Moreover, the ease of use of digital accounting systems was also highly valued. The respondents "strongly agreed" that the system was easy to use, thus making it less complicated for employees to learn and operate even without long technical training. The ease of inputting data and transactions was cited as among the primary advantages of digital accounting systems. This implies that digital accounting is a tool for optimizing operations and helps reduce training time for employees to master the system. Such ease of use was vital to cafés with diversified workers, whereby some employees lack technological expertise. On the other hand, while manual accounting systems are still in use in some companies, they are not as efficient and effective as computerized systems. The respondents "agreed" that manual accounting systems are still helpful, particularly in small businesses with few transactions. The downside of manual systems in terms of speed, accuracy, and removing errors was likewise present in the results. The findings also identified the limitations of manual systems in speed, accuracy, and minimizing errors. Although some might be familiar with them, they are prone to human intervention, and this raises the risk of errors. Consequently, the effectiveness of operations and customer service can be impacted negatively because the processes tend to slow down and can also make errors.

The research also indicated that the employees' job category influences satisfaction with both accounting systems. More trained or capable employees, including formal training and provision of technological capabilities, were inclined to report increased satisfaction and performance with computer-based accounting systems. This means that coffee shop companies that invest in training and resources for employees will likely experience a successful shift to online accounting. Second, the data also illustrated that digital accounting systems are an issue of technological uptake and competition. Cafes using digital systems were better positioned to innovate towards the speed character of the café business and to base more efficient business decisions on current financial data. That is, the Resource-Based View (RBV) theory focuses on how organizations gain competitive advantage by utilizing valuable and inimitable resources such as digital systems.

In conclusion, the study demonstrates that computer accounting systems have exceptionally great benefits compared to manual accounting systems in the operations of the café business, improving efficiency, accuracy, and customer satisfaction. However, adopting computer systems requires a clear-cut approach, such as employee training and ongoing support, to fully take advantage of such benefits.

Recommendations

In light of the findings and conclusions of the study, the following recommendations were drawn:

1. (Café owners should implement comprehensive employee training programs to ensure smooth adaptation to digital accounting systems.) Training sessions need to be conducted on all the functionalities of the new system, right from fundamental data entry to creating

sophisticated financial reports. The training sessions need to be hands-on and designed for various levels of staff so that everyone has confidence in utilizing the computer system, thus minimizing the learning period and operational downtime.

2. (Café owners should allow for a gradual transition period between manual and digital accounting systems.) A hybrid model will enable staff to get used to the new system while they can still fall back on the manual system where needed. The phased implementation will reduce resistance and allow staff to transition at their convenience, resulting in a smoother transition to a completely digital operation.
3. (Café businesses should provide continuous technical support and troubleshooting assistance for employees.) Implementing a distinctive support system for dealing with computerized accounting problems is required. The employees need real-time access to technical support to deal with operational issues. It will help the system run smoothly and reassure employees about using it efficiently.
4. (Café owners must invest in technology and infrastructure to support digital accounting systems.) Hardware upgrades and maintaining stable internet connections are key to the successful functionality of digital systems. Priorities of cafe owners include investment in needed resources to provide smooth system integration and minimize downtime for guaranteed constant and practical functionality.
5. (Café owners should regularly evaluate the performance of the digital accounting system and gather feedback from employees.) Periodic audits will allow café owners to identify potential issues and optimize the system based on user experience. This feedback loop will address any existing issues employees may face and ensure that the system does not deviate from the evolving requirements of the café.
6. (Café owners should foster a continuous learning and development culture so employees stay proficient in using digital systems.) Providing training for further development, such as attending workshops and webinars on new accounting software features, will ensure employees are aware of system development and enhance job satisfaction.

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