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The Influence of AIS, TQM, and Internal Control on the Performance of F&B *Franchises in Bengkulu City*

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Abstract:
Purpose: With the increasing franchise performance, it is expected to open more job opportunities, increase regional income, and contribute to local economic growth.
Methodology/approach: This study used an associative method with a quantitative approach. The sample used was 37 respondents. Data collection was carried out by distributing questionnaires, tested and analyzed using SPSS software. Data analysis was carried out using the multiple linear regression method.
Results/findings: Based on research findings, the three variables, namely Accounting Information Systems, Total Quality Management (TQM), and Internal Control, have been proven to have a significant influence on improving the performance of F&B franchises in Bengkulu City.
Conclusions: This study shows that Accounting Information Systems, Total Quality Management (TQM), and Internal Control have a positive and significant impact on the performance of F&B franchises in Bengkulu City. Accounting Information Systems have the strongest influence with a significance value of 0.001, followed by TQM with a significance value of 0.019, and Internal Control with a significance value of 0.048.
Limitations: The scope of the research is limited, the focus of the research only covers the food and beverage sector, this research uses a cross-sectional design, namely it is carried out at a certain time, so it cannot describe the dynamics or changes in variables over time.
Contribution: The contribution of this research lies in strengthening empirical evidence the importance of integration between information systems, quality management, and internal control in improving organizational performance, especially in the F&B franchise sector and for business actors and franchise managers in developing more effective and data-based internal management strategies.

Keywords: *Accounting Information Systems, F&B Franchise Performance, Internal Control, Total Quality Management.*

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1. Introduction

The global economy today experiences dynamic changes driven by technological progress, globalization, and changing consumer preferences. Currently, the food and beverage (F&B) industry is one of the fastest developing industries. In Indonesia, one of the most popular forms of business in this sector is the *franchise. In* this modern era, business *franchises are* growing in popularity among businessmen because they can bring in significant benefits. Franchising is a system of operational marketing in a cooperative business, where the owner of a brand or company gives the right to another party (*franchise*) to do business with the support of the brand, system operations, and the owner's brand.

With its development over the years, business franchises are a promising choice and successful business experience significant growth (Ferdiani Suarna et al., 2024).

The food and beverage sector in Indonesia continues to show rapid growth, as demonstrated by the number of franchises in the food and drink sector, which covers 47.92 percent of the total business franchise in Indonesia, according to the Director General of Domestic Trade, Ministry of Trade. Improvement in public consumption is triggered by force of life, diverse taste preferences, and interest in products that follow trends. Consumers now prefer products with interesting packaging and conceptual innovative sales, supported by a large number of choices and the emergence of various innovations, especially in urban areas (Ferdiani Suarna et al., 2024).

In Bengkulu City, various types *of franchise* food and beverage (F&B) have appeared, from local to international brands, including fast food and diverse types of coffee. Currently, approximately 37 franchise brands are spread across Bengkulu City (Darmawan & Roba'in, 2022). The growth of the F&B business in Bengkulu City has progressed rapidly, including Micro, Small and Medium Enterprises (MSMEs) as well as *franchises* that offer similar types of businesses. This causes competition to become more intensive, requiring improved effectiveness of internal management. Success in managing *a franchise* does not solely depend on the popularity of the brand; it is also influenced by the franchise's performance. Business performance *is the* main indicator in determining business success, which is shown through management source power optimally measured from growth in customers, sales, profits, and workforce Work (Zahrah & Nugraha, 2022). Therefore, *the franchise* can maintain superior sustainable competitiveness, which is important for applying system information accounting, *total quality management*, and internal controls that support optimal (Sidik & Safitri, 2020).

The lack of optimization in the use of system information accountancy may be one of the reasons for the decline in performance. This plays an important role in increasing operational efficiency by monitoring finances and transactions (Daniyati et al., 2023). Overall, system information accountancy has a significant impact on improving franchise performance. By focusing on aspects such as quality, convenience, speed of access, and security, *franchises* can improve workplace efficiency and productivity. Optimal implementation of accounting information systems can provide a competitive advantage in an increasingly digital market (Mauliansyah & Saputra, 2019).

This study combines system information accounting, *total quality management,* and internal control to influence the performance of F&B *franchise* research. This is expected to help food and beverage *franchises* increase their business performance, especially in Bengkulu City. With increasing performance *of the franchise*, it is expected to open more opportunities for work, increase income for the area, and contribute to the growth of the local economy. Research results This intended capable as runway for researchers furthermore For browse connection similar in sector or different regions. Research by Azizah and Hidayat (2023), Wulandari et al. (2023), and Farina and Opti (2023) disclosed that system information has a positive influence on organizational performance. The system is used to collect, process, and report financial information and support company activities. Compared to the study of Putri and Endiana (2020), the findings of this study prove that there is no influence on company performance. Research by Maharani and Wuryaningsih (2024) and Zahrah and Nugraha (2022) proves that TQM has a positive and significant influence on business performance, while Surya et al. (2022) mention that TQM has no significant influence on the performance of the organization. Lastly, Wulandari et al., (2023) and Sunanti et al., (2022) disclose that the results show that internal control has an impact on the success of a business, which is in accordance with the study by Azizah and Hidayat, (2023) that the hypothesis test results prove that the internal control system does not positively influence the performance of the organization. The differences push researchers to conduct research on The Influence of Information System Accounting, *Total Quality Management*, and Internal Control on F&B *Franchise* Performance in Bengkulu City".

2. Review library and development hypothesis

2.1 F&B Franchise Performance

Franchise performance reflects success in setting objectives, evaluating achievements, and integrating development performance into a harmonious system with results work to support the achievement of organizational objectives. (Lestari et al., 2022) . *Franchise performance* plays an important role in determining the success of a business because it reflects the results achieved in managing the available power source that has been fulfilled by the determined standards (Zahrah & Nugraha, 2022). Many criteria are used to evaluate the performance of a company, including financial and non-financial (Fitriani & Hwihanus, 2023). Developments in the business world have made the measurement of financial performance insufficient to evaluate company performance.

Therefore, a capable approach is required to comprehensively evaluate the performance of a company. *Franchises need* to optimize their performance across a wide range of aspects, such as finance, production, distribution, and marketing, to ensure sustainability and growth and provide the best service for the interests of all over *the franchise* (Bidasari et al., 2023). Bidasari et al. (2023) also prove that the success of a business is determined by the height of competitive power, which can only be achieved through the existence of human power in a quality manner. In addition, innovation and creativity are needed to develop the right marketing strategy to encourage improvement in company performance. Superior performance across various fields, such as finance, production, distribution, and marketing, is key for *franchises* to maintain their existence, development, and achievement of objectives optimally (Septiani & Wuryani, 2020). *Franchise* performance can be measured through several indicators, such as growth in the number of customers, sales, profits, and power (Zahrah & Nugraha, 2022).

2.2 System Information Accountancy

System information accountancy is a computer-supported system designed to collect, record, store, and process data from activity routine accounting. System This aim produces information finance and accounting with beneficial for internal or external parties in the decision-making process decision as well as can accountable (Mauliansyah & Saputra, 2019). Several related components of System Information Accounting (AIS) include level utilization, quality systems, security, and facility supporters. The information generated from system This requires management support for decision-making, preparation of internal and external reports, and strategic planning in the face of business competition (Prasetyo & Ambarwati, 2021).

Before the use of system information accountancy, the perpetrator business generally took notes of transaction finance manually, and some of them even did not record bookkeeping. The implementation of Accounting Information System (AIS) makes management finance business more organized, allows recording transactions in a more organized way, produces reports in a precise and accurate manner, and assists the retrieval process of more effective decisions (Daniyati et al., 2023). System information accounting is very important for business, because with use system information accountancy in a way appropriate so something business can provide complete and structured information related business and position his finances (Saputri, D. & Shiyammurti, N., 2022). This system is very useful for monitoring transaction finance and related data with daily accountancy activity.

The Technology Acceptance Model (TAM) was developed by Davis (1989) to describe how users can accept and adopt technology in an information system. In general, TAM theory is more specific in understanding how the perception of using technology can influence behavior and activities (Putri & Endiana, 2020). Based on the *Technology Acceptance Model*, if management is capable of applying information system accountancy, the implementation will be more optimal and the finance company will have a higher performance (Aditya & Wati, 2022). This study has similarities with previous studies (Azizah & Hidayat, (2023); Wulandari et al., (2023); Farina & Opti, (2023) in proving that SIA is very important for increasing organizational performance because the system plays a role in managing financial data in an effective and efficient manner.

2.3 Total Quality Management

It is approach in organization or business that focuses on satisfaction customers, with focus on improvement and enhancement quality in a way continuous approach This involving all over member organization and aims For push improvement performance as well as create superiority competitive for company (Zahrah & Nugraha, 2022). *Total quality management* uses effective strategies, data, and communication. For integrating discipline quality into culture and activities company (Dani et al., 2024). *Resource-based view* (RBV) theory focuses on the importance of utilizing internal company resources as a main factor in creating superior competition.

Source internal power includes diverse assets, organizational processes, information, capabilities, competencies, and knowledge owned and managed by companies to support the implementation of the strategy that has been formulated (Maharani & Wuryaningsih, 2024). Referring to the Resource-Based View theory with a focus on utilizing internal power to create superior competition, the implementation *of Total Quality Management* (TQM) has the objective of reaching target companies, including in the aspect of service as well as quality product or services produced, while simultaneously pushing for the development of work competence, improvement of productivity, and profitability of business.

TQM also involves an overall functional managerial role in setting policy quality, determining goals and responsibilities , and implementation through various tools, such as planning quality, control quality, inspection quality, and effort improvement quality in framework system management quality (Lestari et al., 2022). There are 10 key elements of TQM in successful businesses: focus on the consumer, continuous process improvement, obsession with quality, scientific approach, education and training, cooperation, teamwork, participation and empowerment of employees, commitment to term length, alignment of objectives, and freedom to be under control (Zahrah and Nugraha, 2022).

With the implementation of TQM, *franchisees* can fulfil customer expectations, form a positive company image, maintain their position in the market, and develop skilled workers, which ultimately improves the overall productivity and performance of *the franchise* (Maharani & Wuryaningsih, 2024). TQM is seen as the most effective method for a way sustainable developing individuals, work processes, and the environment (Januarty & Sundari, 2023). In line with Maharani and Wuryaningsih (2024), and Zahrah and Nugraha (2022), TQM helps organizations achieve better results in terms of financial and operational aspects by focusing on quality, efficiency, and customer satisfaction. In addition, an approach that emphasizes repair continuously makes TQM a crucial strategy tool for achieving superior performance and maintaining sustainable organizational performance.

2.4 Internal Control

Internal control is an integrated process consisting of actions and activities carried out continuously by management as well as all employees to provide adequate confidence that the objectives of the organization can be achieved through effective and efficient operations, reliable financial reporting, protection of state assets, and compliance with applicable laws and regulations (Soepriadi & Leiwakabessy, 2023). Internal control becomes a stage that is designed to ensure achievement effectiveness as well as operational efficiency, accurate financial reporting, compliance with legislation, and provision of the required services (Patraini et al., 2021). According to Sunanti et al. (2022), internal control plays a vital role in preventing and detecting fraud and guarding the company's assets, including tangible assets such as machines and land and intangible assets such as reputation, rights, intellectual property, and brand trade.

This is in accordance with the Resource-Based View theory, which states that a company's internal resources can be used to implement the strategies that have been formulated by the company to achieve excess sustainable competitiveness by maximizing the utilization of the internal power it possesses. This approach allows companies to maintain power competition in the long term. Internal control also functions as a means to monitor the source of power in an organization. The *Internal Control – Integrated Framework* (COSO, 2013) identifies five main components of designed internal controls for use by management to ensure effective achievement of objective control. The fifth component covers environmental control, system information and communication, assessment risk, activity control, and activity monitoring (Ratmono, Rusmana, & Hasanah, 2023).

The implementation of effective internal control can push the organization to improve its performance optimally, thereby supporting the growth and development of the organization. This system also plays a role in assists administrators and managers in protecting owned assets. In addition, internal control ensures reliable and accurate reporting of finance and management, encouraging efficient and effective use of source power, and increasing compliance with rules and regulations applicable law (Wulandari et al., 2023). In line with Wulandari et al. (2023) and Sunanti et al. (2022), internal control plays a role as a runway main in guarding the stability and integrity of the organization. Through protection assets, reduction risk, and increase efficiency, system This own role important in support sustainability performance organization as well as achievement objective strategic (Fitria & Sukardi, 2024).

2.5 Hypothesis Study

H1: System Information Accountancy influential positive to performance F&B *franchise*
H2: *Total Quality Management* influential positive to performance F&B *franchise*
H3: Internal control has an effect positive to performance F&B *franchise*

In the research this is what becomes variables independent that is system information accounting, *total quality managemen*, internal control, and performance F&B *franchise* as variables dependent. Figure 1 illustrates the hypothetical model.

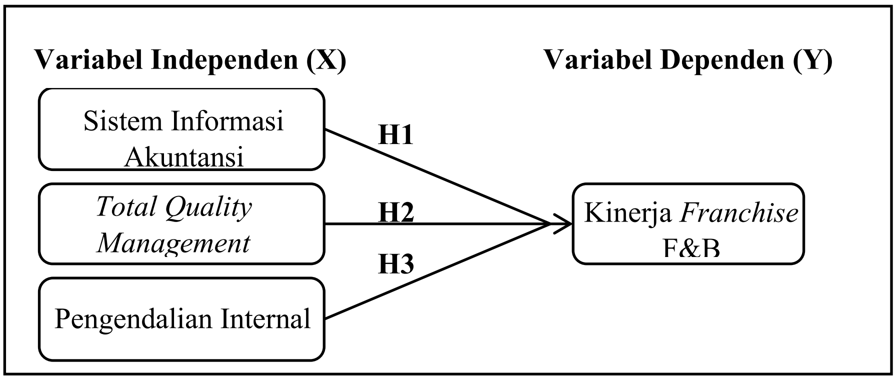

Figure 1. Hypothesis Model
Source : Processed by the author

3. Research methodology

3.1 Population and Sample

This study applied an associative method with a quantitative approach. The purpose of study This is in show understanding in a way more deep to A phenomenon and incident certain. The research was conducted in Bengkulu City, with a population consisting of all F&B *franchises* operating in the area. The technique of taking sample with utilized for study This is sample saturated, as method in which the whole part population utilized as sample. This method usually applies to a small population, which allows for generalization with a very low error level. Saturated samples are also known as method census, because all elements in the population are researched. For this study, the number of respondents was 37, in accordance with the total existing population.

Table 1. Indicators Measurement Variables Study

Variables	Item	Definition Operational Variables
System Information Accounting (X1) (Mauliansyah & Saputra, 2019)	Utilization of SIA	Level of use and utilization system information accountancy in support the decision-making process

		decisions and policies company .
	SIA Quality	Quality level system information measured accounting from completeness , reliability , convenience usage and performance information generated
	SIA Security	Level of protection system to risk disasters , damage , and access No valid , in order to maintain integrity and confidentiality information .
	Supporting facilities	Availability facility physical and technological support optimal system performance information accounting in companies .
Total Quality Management (X2) (Zahrah & Nugraha, 2022)	Focus on customers	Level of attention and effort company in understand , fulfill , and maintain satisfaction consumers .
	Obsession with quality	Commitment comprehensive company to quality , with make quality as aspect main in all processes and results Work .
	Approach scientific	Use method systematic and data -based in design , monitor , and evaluate work processes .
	Commitment term long	Sincerity company For apply TQM principles in general consistent in term long .
	Work The same team	Collaboration between individuals and work units in company For reach objective together with distribution clear roles .
	Repair sustainable	Continuous efforts done company For improve processes, products and services .
	Education and training	Provision of development programs competence employee in a way structured and sustainable .
	Controlled freedom	Giving freedom to employee For put forward opinion and take initiative in framework rules and objectives organization .

	Similarities objective	Harmony vision and mission between leaders , employees , and other stakeholders in operate wheel organization .
	Engagement and empowerment employee	Participation rate active and autonomous employee in the process of taking decisions and implementation work .
control (X3) (Ramadhanti & Safrida, 2023)	Environment control	Structure base from system internal control which includes values integrity , ethics , structure organization and responsibility answer managerial in support effectiveness control .
	Evaluation risk	Procedure For identify and evaluate relevant risks with achievement objective organization to decide method best For manage risk the .
	Information and communication	Processes and systems that ensure relevant and quality information available and communicated appropriate time to internal and external parties For operate not quite enough answer internal control .
	Activity control	Policies and processes that ensure control effective risk management and implementation directions management .
	Activity monitoring	Procedure For evaluate effectiveness system routine internal controls to ensure system operate with right and make necessary adjustments .
F&B *franchise* performance (Y) (Zahrah & Nugraha, 2022)	Growth amount customer	Level of improvement amount consumers who use product or service *franchise* in a way periodically , including customer new and loyal old customers .
	Growth amount sale	Increase in volume or mark transaction sale products / services that occur in period certain in a way consistent .
	Growth profit	Improvement amount profit or the profit margin earned

		by the *franchise* in period time certain .
	Growth power Work	Improvement amount recruited employees along with development good business from side amount and area coverage .

Source: Data processed by the author

3.2 Data collection
Data collection was carried out using a method distribution questionnaire. Responses were measured utilise Likert scale in 5 levels. A score of 5 was given for strongly agree, 4 for agree, 3 for not enough agree, 2 for no agree, and 1 for strongly disagree. Questionnaire This was intended for managers at each outlet.

3.3 Data Analysis Methods
Data analysis methods for study Data quality tests (validity and reliability tests) were carried out before the data were analyzed, followed by multicollinearity**, heteroscedasticity, and normality tests.** Model feasibility tests were then conducted and continued with hypothesis testing (**t-test and beta test).** The data will be analyzed using multiple linear regression to analyze the simultaneous and partial influence of three independent variables on one dependent variable with equality as follows:

$$Y = b1\,X1 + b2X2 + b3X3 + e$$

Where:

a	: Constant
Y	: F&B *franchise performance*
$X1$	: System information accountancy
$X2$	: *Total quality management*
$X3$	: Internal control
$b1 = b2 = b3$	: Coefficient regression variables free
e	: Error bully (10%)

4. Results and Discussion
4.1 Results
4.1.1 Profile Respondents

The respondents in the study were managers and employees *of a franchise* operating in the food and beverage (F&B) field. The characteristics of the respondents are shown in Table 2.

Table 2. Profile Respondents

No	Information	Amount	Percentage
1	Based on Age		
	a. 20-30 years	29	78%
	b. 31-40 years	5	14%
	c. 41-42 years old	3	8%
	Amount	**37**	**100%**
2	Gender		
	a. Man	22	59%
	b. Woman	15	41%
	Amount	**37**	**100%**
3	Last education		
	a. SENIOR HIGH	8	22%
	SCHOOL	6	16%
	b. Diploma	23	62%

	c. S1 above **Amount**	**37**	**100%**
4	Business Age a. <1 year b. 1-2 years c. 3-5 years d. >5 years **Amount**	 2 24 4 7 **37**	 5% 65% 11% 19% **100%**

Source: Data processed by the author

4.2 Instrument Testing

4.2.1 Validity Test

In quantitative research, before the data are processed for further analysis, it is important to carry out validity tests as well as reliability tests on the research instrument to ensure the quality of the data obtained. **The validity test** aims to evaluate how much the various items on the questionnaire can represent the variables to be measured. In testing this, every statement in the questionnaire correlated with a total score variable using the Pearson Product Moment formula. For this study, the r value of the table was counted through the formula df = n - k, which is 37 - 2 = 35, at the level of significance 0.05, with thus obtained r table value amounting to 0.3246. The results of the validity test are presented in table This:

Table 3. Validity Test Results

Variables	r Count	Information
System Information Accounting (X1)	0.666 – 0.813	Valid
Total Quality Management (X2)	0.608 – 0.866	Valid
Control (X3)	0.734 – 0.855	Valid
Franchise Performance (Y)	0.637 – 0.878	Valid

Source: Processed data using SPSS (2025)

Based on the validity test results, all statement items had a calculated r-value > r-table and sig < 0.05. Thus, the conclusion about the entire item is valid, meaning worthy used because capable measure construct variables study in a way accurate.

4.2.2 Reliability Test

Reliability tests aim to determine how much far instrument research, such as questionnaires, can generate data consistently and reliably. One of the methods used to measure reliability is to observe the mark *of Cronbach's alpha*. If Cronbach's is > 0.70, then the instrument is stated to be reliable or valid. Conversely, if <0.70, the instrument is considered unreliable. The reliability test results using SPSS are shown in the following table:

Table 4. Reliability Test Results

Variables	***Cronbach's Alpha***	Standard	Information
System Information Accounting (X1)	0.890	0.70	Reliable
Total Quality Management (X2)	0.942	0.70	Reliable
Control (X3)	0.918	0.70	Reliable
Franchise Performance (Y)	0.918	0.70	Reliable

Source: Processed data using SPSS (2025)

Reliability test results show that the variable **System Information Accounting (X1)** has a Cronbach's alpha value of **0.890**, variable ***Total Quality Management*** **(X2)** has a value of **0.942**, variable Internal **Control (X3)** has a value of **0.918**, and the variable F&B ***Franchise*** **Performance (Y)** has a value of **0.918**. All mark the be on top minimum threshold of reliability as big as **0.70**, which means instruments on each variable stated **reliable**. Thus, the points statement in the questionnaire has strong internal consistency in measuring every variable of the research, with the data produced being capable of being reliable as well as worthy of further analysis.

4.3 Assumption Test

4.3.1 Normality Test

Normality test there is objective in test are the residuals in the regression model there is normal distribution or no, it is said there is normal distribution if For mark significant > than 0.05. This test marks **Asymp. Sig. (2-tailed)** For determine whether the data followed a normal distribution.

Table 5. Normality Test Results

		Unstandardized Residue
N		37
Normal Parameters^ab	Mean	0.0000000
	Standard Deviation	2.19471433
Most Extreme Differences	Absolute	0.084
	Positive	0.070
	Negative	-0.084
Test Statistics		0.084
Asymp . Sig. (2-tailed)^c		0.200

Source: Processed data using SPSS (2025)

According to the results of the normality test that utilizes *the One-Sample Kolmogorov-Smirnov Test*, as shown in Table 5, regarding mark significance (Asymp. Sig. 2-tailed) of 0.200. This value is greater than the general significance level used, namely 0.05. Thus, the results of the *Kolmogorov-Smirnov* test prove that the assumptions of normality of residuals in regression models have been fulfilled, so that the data can be used for analysis.

4.3.2 Multicollinearity Test

The regression model is free from symptom multicollinearity if seen from the results of data processing, especially in matrix correlation as well as the *Variance Inflation Factor (VIF)* value and value *tolerance*. A variable is said to pass the multicollinearity test If For *tolerance* > 0.10 or VIF value < 10. Conversely, if No fulfil criteria are stated, then there is an indication of multicollinearity.

Table 6. Multicollinearity Test Results

Model		*Collinearity Statistics*	
		Tolerance	VIF
1	X1	0.630	1,588
	X2	0.656	1,524
	X3	0.658	1,521

Source: Processed data using SPSS (2025)

Referring to the results of the multicollinearity test listed in Table 6, it was found that the *Tolerance* For variables X1, X2, and X3 exceeded the minimum limit of 0.10, which proves that there is no indication of multicollinearity between the independent variables. In addition, the value *of the Variance Inflation Factor* (VIF) in the three variables recorded is below the general limit of 10 and far below the higher tolerance limit of 5. This further strengthens the proof that there is no multicollinearity in the regression model used. With thus, able obtained conclusion about third variables independent (X1, X2, and X3) no show linear correlation tall One with others, with thus can used in the regression model without existence concern to disturbances caused by multicollinearity.

4.3.3 Heteroscedasticity Test

The heteroscedasticity test was implemented to ensure whether the residual variance in the regression model was different. In an ideal regression model, the residual variance should not show signs of heteroscedasticity or must be constant. If the value significance (sig) > 0.05, so that heteroscedasticity No there is, on the other hand, if For sig value < 0.05, so heteroscedasticity There is. The presence of heteroscedasticity proves that the assumptions in classical linear regression are not fulfilled. As a result, the regression analysis results can be considered incorrect or invalid.

Table 7. Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,290	2,329		0.554	0.583
	X1	0.103	0.080	0.274	1,289	0.206
	X2	-0.012	0.032	-0.080	-0.384	0.704
	X3	-0.067	0.063	-0.223	-1,072	0.291

Source: Processed data using SPSS (2025)

Based on Table 7, the results of the heteroscedasticity test prove that all marks are significant for each variable at the top level of significance 0.05 (sig > 0.05), which indicates that the third variable has no significant influence on the absolute residual mark. In other words, the conclusion regarding the regression model is **free from the problem of heteroscedasticity** because there are no independent variables that significantly influence the residual variance. Therefore, this model has fulfilled the assumptions of homoscedasticity and can be used for further analysis.

4.4 Equations Multiple Linear Regression

Multiple linear regression was used to analyze the extent to which some independent variables influence dependent variables. Based on the table, the resulting regression model is as follows:

$$Y = 0.633X1 + 0.229X2 + 0.191X3 + e$$

Table 8. Equations Multiple Linear Regression

Model	Standardized Coefficients	Information
	Beta	
X1 X2 X3	0.633 0.229 0.191	Of the three variables own positive value , which means that every increase One units for each variable independent will result in increase in variables dependent

Source : Processed data using SPSS (2025)

4.5 Hypothesis Test Results

4.5.1 Results of the Determination Coefficient Test (R^2)

Table 9. Results of the Determination Coefficient Test (R^2)

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	0.901	0.812	0.795	2.29230

Source : Processed data using SPSS (2025)

Based on the coefficient test results listed in Table 9, the R value obtained was 0.901, which indicates a strong relationship between the independent variables (X1, X2, X3) and the dependent variable (Y) in the regression model. **The R *Square value* of 0.812** indicates that **81.2% of the dependent variables (Y)** can be explained by **the independent variables** X1, X2, and X3 in the regression model. This means that this model has a very **high** prediction ability because more than three-quarters of the variability in variable Y can be explained by the three X variables, while the remaining 18.8 % is influenced by other factors outside the model.

4.5.2 Results of t-Test and F-Test
The results of the t-test for the influence of each variable independent to variables dependent. If the calculated t value > t table or sig < a, then H1, H2, and H3 are accepted, and if the calculated t value < t table or sig > a, then H1 and H2 are rejected.

Table 10. Results of t-Test and F-Test

Model	Standardized Coefficients	Sig.	F	Sig. F
	Beta			
			47,546	0.001
X1	0.633	0.001		
X2	0.229	0.019		
X3	0.191	0.048		

Source : Processed data using SPSS (2025)

The F value **is 47,546** with level significance (**Sig. F**) of **0.001** prove about in a way simultaneous, variable independent system information accounting (X1), *total quality management* (X2), internal control (X3), has significant influence on variables dependent (Y). Because the value significance < 0.05, then Can concluded that **regression model in a way overall worthy used** to predict variable Y.

The significance value for the accounting information system (X1) of 0.001 (less than 0.05) proves that H1 is accepted, which means that the accounting information system has a significant influence on the performance of the F&B *franchise*. Likewise, the significance value for *total quality management* (X2), which is also 0.019 (less than 0.05), proves that H2 is accepted, indicating that *total quality management* influences the performance of the F&B *franchise*. The internal control variable (X3), which is 0.048 (less than 0.05), proves that H3 is accepted, which means that internal control significantly affects the performance of the F&B *franchise.*

4.6 Discussion
4.6.1 System Information Accountancy on F&B Franchise Performance
Based on the results, the significance of 0.001 on the variable System Information Accounting (X1) indicates that System Information Accounting (AIS) positively influences the improvement of F&B franchise performance *in Bengkulu City; thus,* hypothesis **H1 is accepted**. Findings: This supports the effective implementation of information system accountancy. It not only supports the recording of financial transactions but also has a strategic function in increasing operational efficiency and supporting the decision-making process of the management system. Information accountancy functions as a system capable of managing accounting data to produce information that can be held accountable by both internal and external parties.

System information accountancy has four main aspects: utilization of AIS, quality of AIS, security of AIS, and facility supporting, playing an important role in supporting management companies to compete effectively. In the context of F&B *franchise systems,* this becomes more relevant to remember the complexity of transactions that occur daily with systematic and integrated recording to reduce errors in financial reporting. Therefore, the implementation of SIA is not only a tool to help the technical aspects, but also a strategic foundation that can increase accountability and performance in business overall. This is reinforced by the approach theory *The Technology Acceptance Model* (TAM), which proves that acceptance and successful implementation of technology information directly impacts the performance of an organization. These results are in line with those of Azizah and Hidayat (2023), Wulandari et al. (2023), and Farina and Opti (2023), who confirmed that system information accountancy is a crucial factor in increasing effective financial management and ultimately increasing company performance.

4.6.2 Total Quality Management (TQM) on F&B Franchise Performance
Based on the results, the significance of 0.019 for the variable *Total Quality Management* (TQM) shows **that H2 is accepted**, and it can be concluded that TQM has a positive influence on the performance of F&B *franchises* in Bengkulu City. The implementation of TQM has become an important factor in improving the performance of F&B *franchises* because it emphasizes sustainable quality improvement and involves all elements of the organization. Through TQM with ten aspects, namely obsession with quality, cooperation team, focus on consumers, continuous process improvement, participation and empowerment of employees, scientific approach, existence of education and training work, commitment term long, F&B *franchise* is capable of setting standard quality, designing better processes efficiently, and building a work culture that focuses on customer satisfaction and achievements of long-term objectives.

In the framework theory *of the resource-based view* (RBV), TQM is a strategy for utilizing internal power to create superior competition through improved quality products and services. This emphasizes that TQM implementation not only increases operational efficiency, but also strengthens the business reputation, forms competent work teams, and creates a productive work environment. Thus, TQM contributes in a way real to the achievement of performance in the F&B *franchise* in a comprehensive manner, from the operational and financial aspects. This is in line with Zahrah and Nugraha (2022) and Maharani and Wuryaningsih (2024), who state that with a focus on quality, efficiency, and customer satisfaction, TQM helps organizations achieve more results Good in a financial and operational way.

4.6.3 Internal Control of F&B Franchise Performance
The results of the study showed a significance of 0.048 for the variable internal control, indicating that **H3 is accepted**, meaning that internal control has a positive influence on the performance of F&B *franchises* in Bengkulu City. Internal control is a process arranged in show belief in a way adequate in reach objective organization, which includes reliability reporting finance, effectiveness as well as efficiency operational and compliance to regulation as well as applicable laws and regulations. Internal control plays a crucial role in preventing and detecting fraud, *as* well as guarding the security of power companies, both physical and non-physical. This is in line with the theory of the *resource-based view* (RBV), which emphasizes that internal control is one of the capability sources of internal company resources that support strategy implementation and achieve superior competitiveness.

The Internal Control Framework – Integrated Framework from COSO (2013) also strengthens the idea that effective internal control consists of five main components: environment control, assessment risk, activities control, information and communication, and activity monitoring. When all components are implemented comprehensively, the organization will be capable of optimally achieving objective control. Internal control can guard asset organization, ensure accurate financial and managerial reporting, improve efficiency in using source power, and increase compliance with regulations. Therefore, the conclusion that an optimal implementation system and integrated internal control significantly contribute to increasing the sustainable performance of F&B *franchises* through asset protection, risk mitigation, and the creation of stability and integrity of the organization is obtained. Findings This is in line with Wulandari et al. (2023) and Ramadhanti and Safrida (2023), who state that internal control functions as the foundation that maintains stability and integrity of the organization.

5. Conclusion
Based on the research findings, third variables, namely, System Information Accounting, *Total* Quality *Management* (TQM), and Internal Control, significantly influence the improvement of the performance of F&B *franchises in Bengkulu City.* System Information Accountancy plays an important role in recording transaction finance, improving operational efficiency, and helping make more decisions that are accurate and accountable. Implementation system This No only impact in a way technical, but also strategic in creating superior competition. Meanwhile, *Total Quality Management* contributes to culture quality-oriented work, customer satisfaction, and sustainable repair throughout the operational aspect. Through the active involvement of all elements of an organization, TQM encourages efficiency and effectiveness, which has a comprehensive impact on increasing performance. On the other hand, Internal Control plays an important role in guarding assets, preventing fraud, and ensuring compliance

with applicable regulations. This supports the stability and integrity of the organization by minimizing risk and optimizing the use of source power. Thus, thirdly, the variables together form the foundation of strategic support for sustainable and competitive F&B franchise performance.

Implications Study

Contribution of the study This study strengthens the empirical proof of the importance of integration between system information, management quality, and internal control in increasing the performance of organizations, especially in the F&B franchise sector. This study contributes to the perpetrator business and franchise managers in developing a more effective internal management strategy that is effective and data-driven. In addition, the results of this study can be used as a reference for the development of advanced studies in the field of information system accounting, operational management, and governance organization, specifically in the context of business franchises in developing areas.

Limitations and further studies

This study has a number of limitations in the interpretation of the results. First, the limited research on F and B *franchises* in Bengkulu City makes the findings not generalizable to other areas with different business and management characteristics. Second, the focus of this study is only on the food and drink sector, even though every sector has its own dynamics and diverse operations, which can influence the variables studied if applied to other sectors. Third, this study used a cross-sectional design, which was done at one time point, so that it cannot describe the dynamics or change variables from time to time. Lastly, the independent variable analyzed only covers system information accounting, *total quality management*, and internal control, while there are various other potential factors that influence franchise performance, such as leadership style, organization culture, and innovation level.

Based on these limitations, researchers suggest that future research can expand the coverage area to other areas or make comparisons between cities to obtain more representative results. In addition, it is recommended to study *franchises* from different industries to determine whether there is a difference in influence between sectors. Furthermore, the use of a longitudinal approach is highly recommended to observe the influence of variables on performance in terms of time. Finally, the addition of other relevant variables, such as competence source power human, satisfaction customers, or support technology, it is hoped capable serve greater understanding comprehensive related various influencing factors performance *franchise* in a way overall.

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