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Digital Transformation of Balista Sushi through BPMN and SWOT Analysis

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Abstract

Purpose: The culinary business continues to grow rapidly in Bandung, with increasing competition and high customer expectations. This research aims to analyze the business development strategy of Balista Sushi & Tea throught Business Process Model and Notation (BPMN) and SWOT analysis. The focus is on operational efficiency and marketing strategy in order to support digital transformation efforts in small and medium enterprises (SMEs).

Methodology/approach: This study employs a descriptive qualitative approach through interviews, observations, and questionnaires with six managerial team members at Balista, and uses BPMN to model business processes while proposing Accurate ERP as a digital solution for inventory management issues.

Results/findings: The research indicates that Balista is positioned in Quadrant I of the SWOT matrix, reflecting strong internal strengths and favorable growth opportunities. However, its inventory, purchasing, and sales processes remain manual and fragmented, and the implementation of Accurate ERP is expected to enhance integration, efficiency, and data-driven decision-making.

Conclusions: This research concludes that the integration of BPMN, SWOT, and ERP in the digital transformation process can significantly improve operational efficiency and marketing competitiveness for SMEs in the culinary sector.

Limitations: The study is limited to one Balista branch (Kota Baru Parahyangan) and a limited number of internal respondents, which may not reflect the overall operational conditions across all branch.

Contributions: This study contributes to digital transformation literature in culinary SMEs by proposing an integrated framework that combines BPMN, SWOT, GAP analysis, and Accurate ERP to improve operational efficiency and marketing competitiveness in Indonesian SMEs.

Keywords: *BPMN, Digital Transformation, ERP, SME, SWOT Analysis.*

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1. Introduction

Artificial Intelligence (AI) has emerged as a key technology capable of automating business processes to improve efficiency, reduce errors, accelerate workflows, and lower operational costs (Ningrum et al. 2023, Tiur et al. 2024). In the context of Small and Medium Enterprises (SMEs), the integration of AI with Enterprise Resource Planning (ERP) systems has become increasingly important, as it enables real-time management of finance, inventory, distribution, and marketing, while also providing predictive analytics to support strategic decision-making.

Balista Sushi and Tea in Bandung represents a culinary SME that reflects both the growth dynamics and challenges of the food industry. Established in 2014, Balista has expanded to operate 12 branches and introduced innovations such as the ghost kitchen concept during the pandemic and the use of

conveyor belts in several outlets. However, Balista's operational system still faces challenges due to the lack of full digital integration, particularly in inventory management, raw material distribution and transaction recording. In addition, competition with rivals that have already adopted digital strategies has created a gap between a company's business potential and its managerial effectiveness.

To address these challenges, this study proposes the integration of SWOT analysis, GAP analysis, Business Process Model and Notation (BPMN), and an ERP approach using Accurate software. This combination not only maps the company's internal conditions but also designs an integrated digital solution relevant to culinary SMEs. This approach is expected to enhance operational efficiency, strengthen marketing competitiveness, and contribute to the novelty of the literature on culinary SME development in Indonesia. Based on this background, the research question proposed in this study is: "How can a digital transformation strategy be designed to improve operational and marketing efficiency in the culinary SME Balista Sushi and Tea through the application of SWOT, GAP, BPMN, and ERP analysis approaches?"

2. Literature Review

2.1 SME Development and Digital Adoption

Micro, Small, and Medium Enterprises (MSMEs/SMEs) play a crucial role in the national economic structure, particularly in their contribution to the Gross Domestic Product (GDP) and employment absorption. In Indonesia, SMEs contribute more than 60% of the GDP and absorb over 90% of the workforce (Ministry of Cooperatives and SMEs, 2023). The resilience of SMEs is also reflected in their ability to adapt during crises, such as the 1998 monetary crisis and the COVID-19 pandemic, during which many businesses shifted to delivery services and digitalized their operations (Novitasari, 2022). Digital transformation has become a strategic opportunity for SMEs to improve their efficiency, market access, and competitiveness. Digitalization enables process automation, the utilization of big data, and broader connectivity through online platforms (Beatrice & Hertati, 2023).

However, the level of technology adoption among SMEs is still constrained by limited digital literacy, infrastructure, and insufficient understanding of the benefits of technology (Handayani, 2023). Studies indicate that digital transformation is not merely a technical solution but also a critical strategy for business sustainability in the digital economy (Astuti and Rosita, 2024). In the culinary sector, several SMEs, such as Kopi Kenangan and Mangkokku, have implemented point-of-sale (POS) systems, online ordering, and even ERP systems to support operational efficiency and system integration. Therefore, the selection of appropriate technology, human resource training, and strategic partnerships are key factors in supporting the digitalization of culinary SMEs in Indonesia.Acknowledgments References

2.2 Artifical Intelligence (AI)

Artificial Intelligence (AI) is a branch of computer science that mimics human cognitive functions, such as problem-solving, decision-making, and natural language processing (Ma et al., 2023). Through algorithms and machine learning models, AI can learn from data, adapt, and continuously improve its performance (Peng et al., 2023). In the context of SMEs, particularly in the culinary sector, AI has proven to enhance operational efficiency and digital marketing effectiveness through customer segmentation, promotional automation, chatbot services, and product recommendations (Davenport et al., 2020; Santosa & Surgawati, 2024; Maulida et al, 2024).

From an operational perspective, AI supports demand forecasting, inventory management, and customer service automation, thereby reducing manual workloads and accelerating decision-making processes (Daios et al., 2025). The integration of AI with ERP systems further strengthens resource planning and supply chain management through real-time data analytics (Iskandar & Ratri Wahyuningtyas, 2025). Nevertheless, AI adoption still faces challenges related to digital literacy, human resource readiness, and infrastructure limitations (Jarek & Mazurek, 2019; Mohd Rasdi & Umar Baki, 2025).

Table 1. SME engagement with artificial intelligence (AI) and its benefits

No	Benefit	Description	Source
1	Improved Operational Efficiency & Productivity	Automation of routine tasks (data entry, inventory, transactions, routine bookkeeping). AI software automates up to 80% of accounting tasks, reduces administrative work by 70%, and increases output by 20%. Accounting processes become up to 80% faster. ERP integrated with AI accelerates decision-making (from days to hours). Frees human resources to focus on innovation, strategy, and customer engagement. High scalability and more efficient inventory management.	(Andayani et al., 2024; Ikkou et al., 2024; Judijanto et al., 2025; Yusuf et al., 2024)
2	Cost Reduction	Average operational cost savings of 15%. Conversational AI reduces customer service costs by up to 40%. Minimizes manual overhead costs.	(Gumbo et al., 2024)
3	Accuracy & Error Reduction	AI reduces input errors, duplication, and misclassification by more than 50%. Improves data quality and consistency.	(Andayani et al., 2024; Yusuf et al., 2024)
4	Decision Making & Strategic Planning	Provides real-time insights and predictive analytics. Supports financial planning, budgeting, forecasting, and detection of patterns and trends. Enables data-driven sustainable decisions aligned with the SDGs. Transforms the role of accountants into strategic business partners.	(Andayani et al., 2024; Judijanto et al., 2025; Peng et al., 2023; Yusuf et al., 2024)
5	Customer Experience & Satisfaction	AI chatbots and services enhance customer engagement. 24/7 support increases convenience. 75% of SMEs report higher engagement. Personalized recommendations improve customer loyalty.	(Andayani et al., 2024; Gumbo et al., 2024)
6	Risk Management & Fraud Detection	AI detects fraud and security threats in real time.	(Andayani et al., 2024; Iman Supriadi, 2024; Peng et al., 2023)
7	Competitiveness & Growth	Enhances global competitiveness. Drives innovation in products, services, and business models. Expands market reach and reduces geographical and time constraints.	(Arya et al., 2025; Effendi & Siallagan, 2024; Gumbo et al., 2024)
8	Marketing & Content Development	More targeted marketing strategies. Generates product descriptions, keywords, and content aligned with consumer preferences. Tools such as ChatGPT support market research and content creation, while AI-based Canva assists visual design. Optimizes customer segmentation and sentiment analysis.	(Arya et al., 2025)

Source: Literature review from multiple authors

The table summarizes the various benefits of Artificial Intelligence (AI) adoption for SMEs based on findings from multiple scholarly sources. Overall, AI significantly improves operational efficiency and productivity through the automation of routine tasks, accelerated accounting processes, and real-time decision support. This allows SMEs to focus on strategic activities, innovation, and long-term growth. AI also contributes to operational cost reduction, particularly through automation in customer service and more efficient resource management. From an accuracy perspective, AI minimizes human errors in transaction recording and enhances data consistency and reliability. Furthermore, AI supports strategic decision-making through predictive analytics, financial planning, and the identification of key patterns and trends

In terms of marketing and customer experience, AI enables service personalization, 24/7 chatbot support, and more targeted content strategies. AI also plays a crucial role in risk management and fraud detection, thereby improving SME security. Collectively, these benefits position AI as a critical instrument for strengthening SME competitiveness and growth, while simultaneously opening opportunities for innovation in products, services, and business models in the digital age.

2.3 Enterprise Resource Planning (ERP)

Enterprise Resource Planning (ERP) is an integrated information system that manages various core business processes, such as finance, inventory, marketing, and operations, within a single unified platform (Wahyudi et al., 2024). This system supports real-time data access, enhances cross-departmental coordination, improves record accuracy, and increases decision-making efficiency (Effendi & Siallagan, 2024; Iskandar & Ratri Wahyuningtyas, 2025). ERP modules typically include production, distribution, logistics, accounting, and human resources, enabling comprehensive monitoring of overall business activities (Iskandar & Ratri Wahyuningtyas, 2025).

In the context of Small and Medium Enterprises (SMEs), ERP serves as a solution to business management practices that are still manual and fragmented. Its implementation has been proven to improve operational efficiency, financial reporting accuracy, and inventory control (Azizah et al., 2024). For example, Accurate software, which is widely used by Indonesian SMEs, integrates transaction recording, inventory management, and financial reporting in real time. In culinary businesses such as Balista Sushi and Tea, ERP supports cash flow management and facilitates data-driven decision-making.

The integration of AI with ERP systems further strengthens resource planning and supply chain management through real-time data analytics (Iskandar & Ratri Wahyuningtyas, 2025), although its adoption still faces challenges related to digital literacy, workforce readiness, and infrastructure limitations (Jarek & Mazurek, 2019; Mohd Rasdi & Umar Baki, 2025). The integration of ERP with Artificial Intelligence (AI) enriches predictive analytics capabilities, talent management, and cost efficiency (Andayani et al., 2024; Ikkou et al., 2024).

2.4 Business Process Model and Notation (BPMN)

Business Process Model and Notation (BPMN) is a structured approach used to model and analyze organizational workflows. BPMN provides a graphical notation that is easy for business practitioners to understand while being capable of systematically representing complex operational processes (Tampubolon & Situmorang, 2023). BPMN was selected because it offers intuitive visualization that can be understood by various stakeholders, both technical and non-technical. This modeling is commonly visualized in the form of flowcharts to identify potential inefficiencies, process overlaps, and optimization opportunities (Hananto et al., 2024).

In the context of growing SMEs, such as Balista Sushi and Tea, business process mapping is crucial to ensure operational consistency, effective raw material distribution management, and accurate transaction recording. Through BPMN, business owners can view workflows holistically from upstream to downstream and identify weak points that can be improved using digital solutions. This study uses BPMN as a visual tool to evaluate and redesign Balista's business processes, particularly the operational

aspects. This mapping serves as the foundation for designing ERP-based management system integration, such as Accurate, to support a more structured and efficient digital transformation.

2.4 SWOT Analysis

SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis is a strategic tool used to evaluate the internal and external conditions of an organization or business. SWOT analysis helps companies identify internal strengths and weaknesses, as well as external opportunities and threats, which are then used as a basis for formulating competitive strategies (Benzaghta et al., 2021). In the SME context, SWOT analysis is useful for developing appropriate marketing strategies, identifying new market opportunities, and detecting internal weaknesses that need improvement to support business sustainability (Luthfiyah et al., 2021). This approach is highly relevant for small business owners seeking adaptive growth in dynamic market conditions.

SWOT analysis is also closely related to strategic decision-making processes, such as the formulation of vision, mission, and corporate policies. Despite its simplicity, SWOT analysis is grounded in strategic logic that enables firms to strengthen internal advantages and exploit market opportunities while minimizing risks arising from weaknesses and threats (Ade Risna Sari et al., 2023). Strengths and weaknesses are evaluated through the Internal Factor Analysis Summary (IFAS) matrix, while opportunities and threats are formulated using the External Factor Analysis Summary (EFAS) matrix.

The integration of these matrices produces strategies that are visualized in a SWOT diagram, objectively indicating the firm's strategic position and assisting in the selection of offensive, defensive, adaptive, or survival strategies. In this study, SWOT analysis was used to assess the strategic position of Balista Sushi and Tea in facing competition within the food and beverage industry in Bandung. The results serve as the basis for formulating marketing strategies aligned with the company's internal potential and external conditions, while simultaneously supporting the integration of digital transformation into sustainable business processes.

2.5 Accurate

Accurate is a digital-based accounting software designed to assist business owners, including Small and Medium Enterprises (SMEs), in managing their financial and operational aspects more efficiently and systematically. The use of this software facilitates transaction recording, inventory monitoring, and automatic preparation of financial reports, thereby minimizing the risk of human error in business administration (Reza & Febriani, 2024). In addition, Accurate provides various types of financial reports, such as income statements, balance sheets, and cash flow statements that can be accessed in real time. This feature is highly beneficial for supporting managerial decision-making and long-term financial planning (Petra et al., 2024). In the context of growing SMEs, systems such as Accurate play a crucial role in enhancing transparency, efficiency, and internal controls. The implementation of Accurate at CV is as follows. Star Sinar Mandiri demonstrated that the system successfully improved sales data management efficiency, accelerated report preparation, and facilitated data accessibility through cloud-based servers (Abidjulu et al., 2024)

3. Research Methodology

This study was conducted in several systematically structured stages to comprehensively address the research problem. The initial stage involved preliminary interviews to identify existing problems, followed by a literature review, questionnaire distribution, and in-depth interviews to obtain information for process modeling and SWOT analysis. The research instruments included semi-structured interview guidelines and a User Acceptance Test (UAT) questionnaire. The interview guidelines were developed based on a literature review and validated by academic supervisors from the Management Study Program to ensure relevance and clarity. The UAT questionnaire was designed to assess the level of user acceptance of the proposed ERP system based on Accurate, using indicators such as usability, speed, features, and system effectiveness. The formulation of the research problems is presented in Table 2, which identifies the current operational issues at Balista Sushi and Tea.

The questionnaire was distributed to the management team of Balista Sushi & Tea to measure user acceptance of the planned implementation of the ERP-based Accurate system. The respondents selected were executives who had worked for at least four years, as this tenure was considered sufficient to understand the company's development and operational system. Consequently, the data obtained from the questionnaire provided a strong foundation for the system evaluation. A total of six UAT respondents were selected based on the principle of data saturation and alignment with the ERP system implementation context. They were purposively selected because of their direct involvement in daily operations and system usage, including finance, cashier, warehouse, and branch management functions.

The respondent profile consisted of six members of the Balista management team from key divisions: the Chief Executive Officer (CEO) (27 years old, 10 years of service), Finance Executive (27 years old, 7 years of service), Communication and Marketing Executive (27 years old, 7 years of service), Area Operation Manager (26 years old, 4 years of service), Business Analyst (28 years old, 4 years of service), and Purchasing Executive (27 years old, 4 years of service). After data collection was completed, the next stage involved defining the research scope and the commitment. This study focused on two main aspects: operations and marketing. From an operational perspective, this research aimed to map existing business processes and evaluate opportunities for digital system integration.

From a marketing perspective, the scope focused on analyzing the company's strategic position in facing market competition using the SWOT approach. The subsequent stage was gap analysis, which compared the current operational system of Balista Sushi & Tea with the ideal conditions expected after adopting an ERP system based on Accurate. This analysis aimed to identify weaknesses in the existing system, such as manual recording, limited reporting capabilities, and non-integrated raw material distribution systems. The results of the gap analysis served as the basis for formulating structured recommendations for digital system improvement.

BPMN:
Once the gaps were identified, business process modeling was conducted using the Business Process Model and Notation (BPMN) method. The modeling focused on two primary workflows: sales and purchasing processes. The models were developed to illustrate both the current workflows and proposed workflows after integration with the Accurate system. The purpose of BPMN modeling is to provide a clear, structured, and visualized representation of workflows, enabling the accurate and efficient design of Balista Sushi & Tea's operational system.

SWOT:
From a marketing perspective, SWOT analysis was used to map the company's internal and external conditions. Strengths, weaknesses, opportunities, and threats were identified through interviews, observations, and fieldwork. These findings formed the basis for developing strategies aligned with the conditions of Balista Sushi and Tea. Subsequently, the Internal Factor Analysis Summary (IFAS) and External Factor Analysis Summary (EFAS) matrices were calculated. Each SWOT factor was assigned a weight and rating based on its influence on the company's strategic success. The weighted scores were then summed to generate the total internal and external factor scores.

The IFAS and EFAS results were used to determine Balista's strategic position within the SWOT Matrix. The strategic position was identified by calculating the difference between strengths and weaknesses (X-axis) and opportunities and threats (Y-axis). Based on the resulting coordinates, Balista Sushi & Tea is positioned in Quadrant I, indicating strong internal capabilities and significant external opportunities. Therefore, the most appropriate strategy is an aggressive or growth-oriented one.

After completing the modeling and strategic analysis, the study proceeded to the system design, acquisition, and development stages. At this stage, Accurate was selected as the proposed ERP software for implementation at Balista because its features align with SME operational needs, including inventory management, purchase and sales recording, and integrated financial reporting. The system design was developed based on the modeled business processes to enhance efficiency, accuracy, and coordination across branches.

The final stage of the research methodology involved formulating strategic recommendations based on the analytical results. These recommendations include digital system integration using Accurate, improvements in operational efficiency, and marketing strategy development based on SWOT analysis. All stages were systematically structured to provide applicable solutions and support the sustainable growth of the business. The overall research process is illustrated in Figure 1.

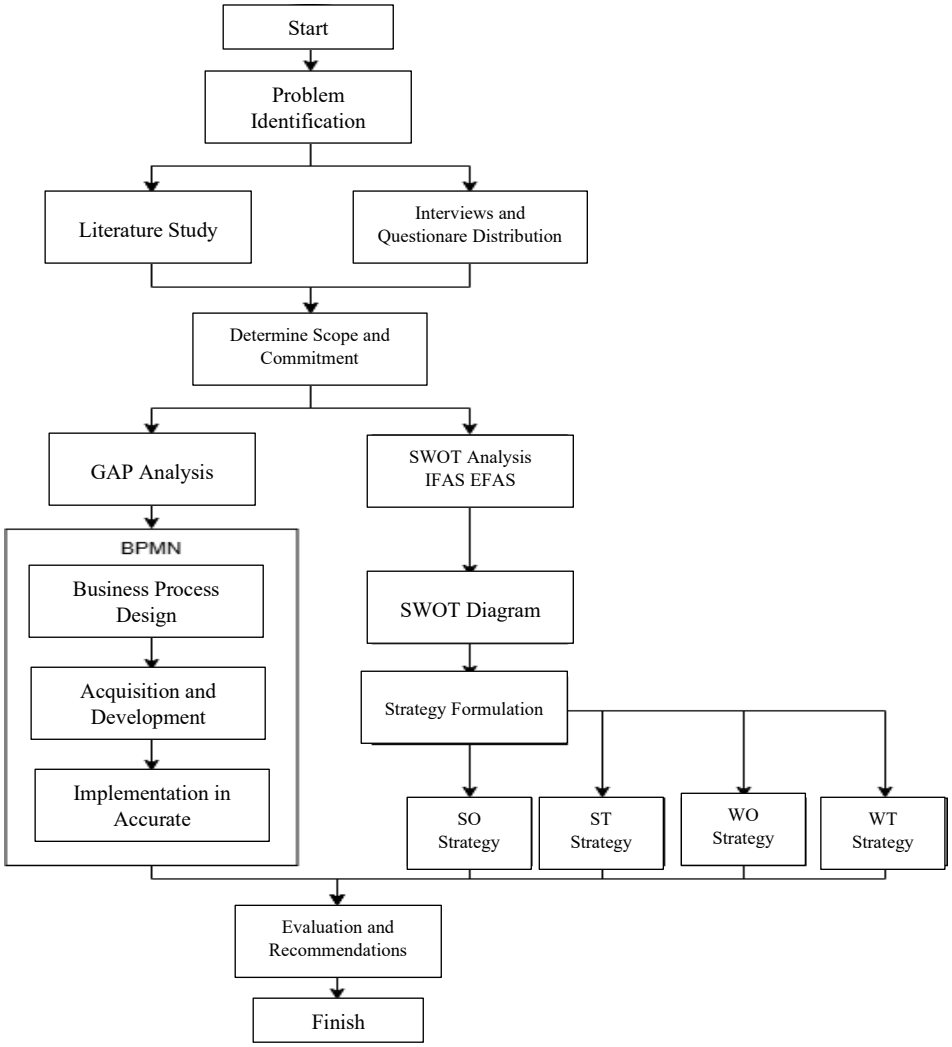

Figure 1. Research flow
Source: Author's data (2025)

3.1 Problem Identification

At this stage, the researchers conducted a problem identification process through direct interviews with the owners and management team of Balista Sushi & Tea. This process aimed to formulate the main problems, define the research boundaries, and determine the direction and objectives of the study. The interview results revealed several critical issues currently faced by the company, particularly in inventory management and daily operations. These problems are summarized in Table 2.

Table 2. Problem identification at Balista Sushi & Tea

Problem Identification	Impact of the Problem
Absence of a centralized stock recording system	Errors in information regarding raw material availability across outlets
Manual recording of material inflow and outflow	Risk of data loss and discrepancies in stock quantities

Direct distribution of raw materials from distributors to outlets	High and inefficient logistics costs
Manual and non–real-time stock opname	Difficulty in tracking stock discrepancies and potential inventory leakage
Lack of an inter-outlet control dashboard	Slow decision-making due to limited operational data

Source: Author's data (2025)

In addition to the operational issues listed in the table, the researchers identified several problems related to declining sales at the Balista Sushi & Tea Kota Baru Parahyangan branch. The decrease in sales was caused by several factors, which are further examined using SWOT Analysis.

3.2 Determining the Scope and Research Commitment

The scope of this study focuses on two main aspects of business development at Balista Sushi & Tea, Kota Baru Parahyangan branch: operational and marketing aspects. From an operational perspective, the study models the sales and purchasing processes using the Business Process Modeling (BPM) approach with Business Process Model and Notation (BPMN) to describe existing workflows and identify potential ERP system integration. Inventory management is not analyzed separately but is treated as an integrated component within the purchasing and inter-outlet distribution processes.

From a marketing perspective, the research scope includes evaluating marketing strategies using the SWOT analysis approach to identify strengths, weaknesses, opportunities, and threats related to Balista's marketing activities. This evaluation aims to formulate marketing strategies that are aligned with the company's current competitive position, particularly in facing the challenges of digital transformation and competition from similar companies. The researchers are committed to presenting analysis results that are practical and aligned with Balista's actual conditions, with the expectation that the findings can serve as a basis for digital system development and the formulation of more effective and adaptive marketing strategies in the future.

3.3 GAP Analysis

Gap analysis is a tool that helps organizations compare actual performance with expected or desired performance, thereby identifying gaps between the current conditions and ideal standards (Aditya & Efendi, 2022). The purpose of this analysis was to determine which areas remain suboptimal and require improvement. In the context of this study, a gap analysis was conducted to compare the current inventory management operational system used by Balista Sushi & Tea with the ideal system that would exist if the company implemented an ERP system based on Accurate. Through this approach, the researchers were able to highlight the inefficient components of the existing business processes and formulate recommendations for a more integrated system capable of supporting overall operational efficiency. The results of the gap identification between Balista's current operational system and the expected system are presented in Table 3.

Table 3. GAP analysis

Current Condition	End Goal	GAP	Implications	Recommendations
Transaction recording for orders and purchases is still conducted using Microsoft Excel	Availability of an automated and integrated transaction recording feature that directly records purchase data and updates	There is no automated and integrated digital recording system linking purchasing and inventory; recording is still done manually via Excel	Transaction data are vulnerable to loss or incorrect recording, analysis processes become slow, and data-driven decision-making becomes inaccurate	Accurate provides purchase and sales transaction recording features that allow data input to be automated, accurate, and directly connected

	stock in real time			to financial and inventory databases
Stock checking at each branch is still performed manually	Availability of a centralized and digital-based stock monitoring system	The current system does not support real-time inter-branch stock monitoring; checking is conducted separately by each outlet	Difficulty in monitoring stock across branches, risk of stock-outs or overstocking, and delayed responses to branch requests	Accurate includes an inventory module that displays real-time stock availability across all branches, facilitating better distribution decisions
Stock reports for raw material inflow and outflow are manually prepared using Microsoft Excel	Availability of automated periodic stock reporting features without manual input	Reporting still relies on manual input and does not follow periodic automation principles, leading to delays and data inaccuracies	Reporting processes are slow and prone to input errors, complicating efficiency evaluation of raw material usage and logistical decision-making	Accurate provides automated inventory in–out reports that allow users to monitor raw material and finished goods flows without manual preparation
Raw material delivery schedules between branches still wait for reports from each outlet	Availability of a data-driven raw material distribution system based on branch demand	No centralized distribution management system exists; raw material delivery still depends on manual reports from each branch	Poorly coordinated distribution causes delivery delays and potential operational disruptions at branches	Accurate allows users to input and monitor inter-branch raw material requests through a transfer request system integrated directly with the central warehouse dashboard
Stock opname is conducted manually and not on a regular basis	Availability of scheduled digital stock opname features directly integrated with the system	Stock opname is still manual, irregular, and not connected to a digital system	Discrepancies between recorded stock and actual conditions may occur, leading to inventory leakage and reduced accuracy of financial reports	Accurate provides periodic stock opname and cycle count features that can be scheduled automatically, minimizing errors and accelerating internal audits
Supplier data are stored in Microsoft Excel	Availability of an integrated supplier database system with complete information	Supplier data are recorded separately in Excel and not fully digitized or integrated	Difficulty tracking purchase history, risk of losing important information, and potential payment delays or ordering errors	Accurate offers supplier management features that store vendor data, transaction history, and payment due

				dates in a single integrated system

Source**:** Author's data (2025)

3.4 Business Process Modeling

Business process modeling is a crucial component of this study, aimed at systematically and structurally illustrating the operational workflows at Balista Sushi and Tea. The modeling process includes business process design, analysis, and development, as well as implementation using the Accurate system. The modeling method employed is the Business Process Model and Notation (BPMN), as it enables detailed process visualization by clearly illustrating activity sequences, process actors, and inter-activity relationships.

The model focuses on two main processes: sales and purchasing. These processes were selected because they represent the core operations of Balista Sushi & Tea and are directly related to raw material management efficiency, customer service, and interbranch distribution. Inventory management is not modeled separately because it is already integrated within the Accurate system, which supports both the sales and purchasing processes. Inventory levels are automatically updated based on purchase transactions and raw material usage during sales activities, which means that inventory records are embedded within these two processes.

3.4.1 Sales Process Modeling

The sales process begins with customer orders, either placed directly at the outlet or through online platforms such as GrabFood, GoFood or ShopeeFood. Orders are then recorded by the cashier using a point-of-sale system integrated with AccuCount. Subsequently, the system automatically:

1. Generates a sales invoice
2. Checks raw material availability in the Accurate database
3. Automatically deducts raw material stock from inventory
4. Sends order information to the kitchen team via the Accurate dashboard

This system enables the production team to instantly receive order data without manual communication. It accelerates service delivery, minimizes order errors, and updates inventory data in real-time. All processes are automatically recorded in the Accurate database, which subsequently serves as the basis for financial reporting and inventory-tracking.

3.4.2 Purchasing Process Modeling

The purchasing process begins with restock requests submitted by each branch, typically conducted weekly based on each outlet's stock condition. The central purchasing team processes these requests and creates a purchase order (PO) using AccuCount. The PO is automatically recorded as a purchase invoice in the system and is stored in both the financial and inventory databases. Accurate then enables the logistics team to digitally verify the stock availability at the central warehouse. If materials are available, goods are distributed from the central warehouse to each Balista branch. Distribution is carried out by the internal logistics team to improve cost efficiency, replacing the previous method of direct delivery from suppliers to the outlets. Accurate, then automatically:

1. Updates inventory levels
2. Records purchase transactions
3. Links purchase data to financial reports and supplier transaction history

Thus, Accurate functions not only as a recording tool but also as an integrated management system for controlling purchasing and inter-branch distribution workflows. Several BPMN symbols were used by the researchers to model the business processes of Balista Sushi & Tea. These symbols are applied to systematically visualize workflows in a clear and easy-to-understand manner. The explanations for each symbol are as follows:

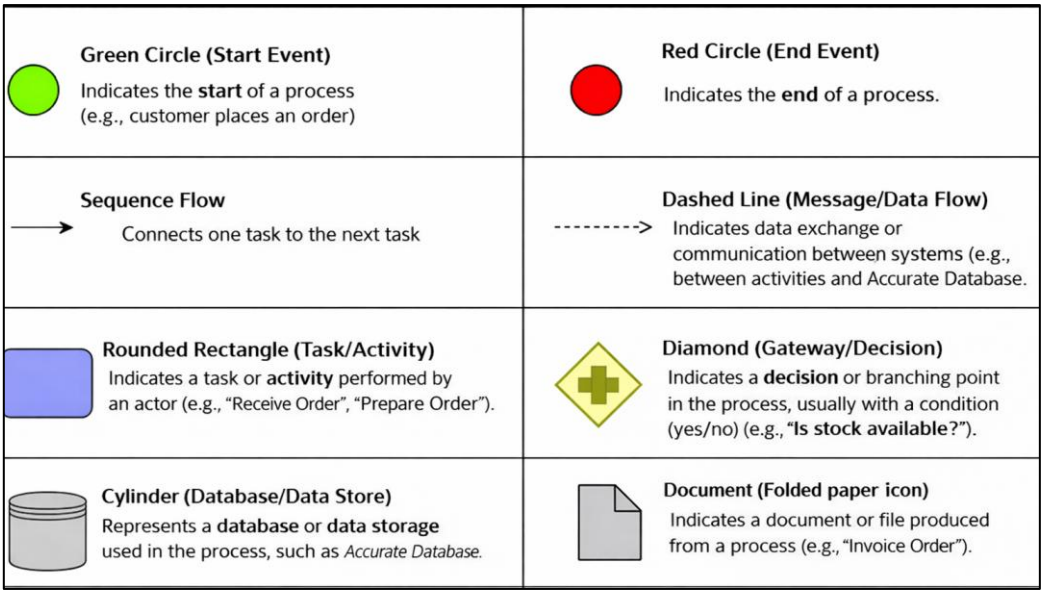

Figure 2. BPMN symbols
Source: Author's data (2025)

3.5 SWOT Analysis

This study employs a SWOT analysis approach to identify the internal and external factors influencing business development strategies. SWOT analysis enables researchers to systematically map the Strengths, Weaknesses, Opportunities, and Threats faced by the research object. This technique is useful for formulating more structured and measurable strategic direction.

According to Rangkuti as cited in Widowati & Andrianto (2022). SWOT combinations can be classified into four main strategies.

1. S–O Strategy (Strength–Opportunities): Utilizing internal strengths to take advantage of external opportunities.
2. W–T Strategy (Weakness–Threats): Minimizing internal weaknesses to reduce the impact of external threats.
3. S–T Strategy (Strength–Threats): Leverage existing strengths to confront external challenges.
4. W–O Strategy (Weakness–Opportunities): Improving internal weaknesses by exploiting available opportunities.

As emphasized by Rangkuti, SWOT analysis is not an absolute solution but rather an analytical framework that helps break down complex problems into simpler components, making them easier to analyze and address using alternative strategies. To strengthen the quantitative validity of the SWOT analysis, this study also utilizes the Internal Factor Analysis Summary (IFAS) and External Factor Analysis Summary (EFAS) matrices. The procedures for constructing these matrices are as follows:
Steps in Developing the IFAS Matrix:
Five strength factors and five weakness factors were identified and listed in the first column of the IFAS table (Widowati & Andrianto, 2022)

1. Weights were assigned in the second column using a scale from 0.00 to 1.00, with the total weight not exceeding 1.00.
2. The third column assigns ratings using values 6–10 for strengths (positive factors) and 1–5 for weaknesses (negative factors), based on the firm's actual condition relative to its competitors.
3. The weight is multiplied by the rating in the fourth column to obtain the weighted score.
4. The weighted scores are summed to determine the total internal factor score.

According to Rangkuti and Diklat Spama, as cited in Widowati & Andrianto (2022). The following steps were applied to construct the EFAS matrix:

1. Identifying five opportunity factors and five threat factors and listing them in the first column of the EFAS table.
2. Assigning weights (0.00–1.00) based on the level of impact on strategic decisions, with the total weight not exceeding 1.00, as follows:
3. The third column assigns ratings using a scale of 6–10 for opportunities and 1–5 for threats, according to their intensity relative to average competitors.
4. The weight is multiplied by the rating to obtain the weighted score in the fourth column.
5. Summing all weighted scores to determine the company's overall response to external factors

Through the construction of IFAS and EFAS matrices, researchers obtain a stronger numerical foundation for formulating offensive, defensive, preventive, or adaptive in strategies.

3.6 SWOT Diagram

This study emphasizes that a company's performance is influenced by the interaction between internal and external factors. Therefore, both dimensions must be comprehensively analyzed using the SWOT approach. SWOT is an acronym representing four key elements: Strengths and Weaknesses, which originate from the internal environment of the company, and Opportunities and Threats, which arise from external conditions of the company. This analysis aims to compare and evaluate the extent to which internal and external factors interact to determine the most appropriate business strategy.

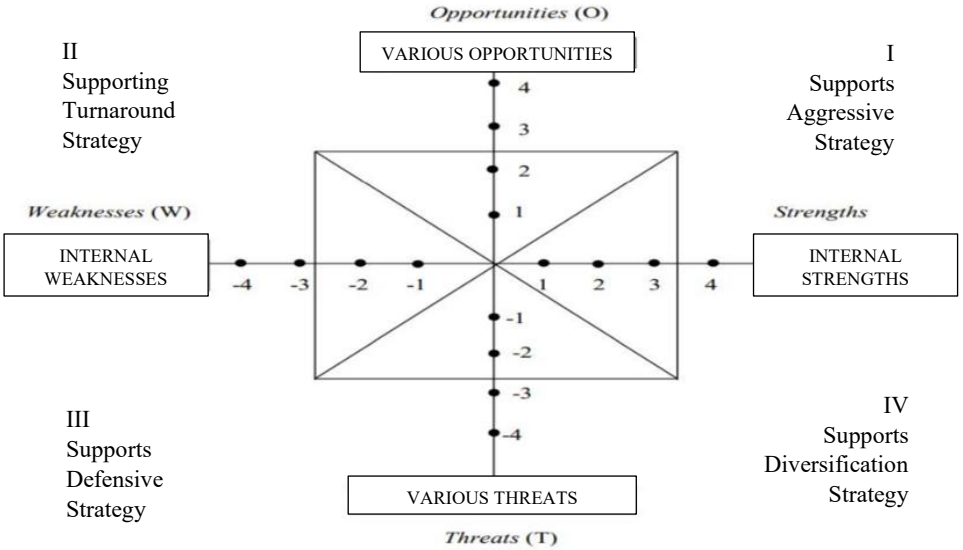

Figure 3. SWOT diagram
Source: Rangkuti (Widowati & Andrianto, 2022).

3.7 Development Strategy Formulation

After all stages of analysis were completed, the next step was to formulate development strategies aimed at designing strategic actions that can be implemented by Balista Sushi & Tea. These strategies were formulated based on the results of the SWOT analysis, the company's position within the SWOT matrix, and the digital transformation needs identified through gap analysis and business process modeling. The strategy formulation process was conducted by combining factors of strengths, weaknesses, opportunities, and threats into four strategic alternatives, namely S–O (Strengths–Opportunities), W–O (Weaknesses–Opportunities), S–T (Strengths–Threats), and W–T (Weaknesses–Threats) strategies

4. Results and Discussion

4.1 Business Development of Balista Sushi & Tea

Balista Sushi & Tea was established in 2014 and has continuously developed over the years. Its business growth and strategic milestones are presented in Table 4.

Table 4. Business development of balista sushi & tea

Years	Business Activities	Outcomes
2014	Opened the first outlet with the initial concept on Jalan Banda, Bandung	The establishment of Balista Signature as a local Japanese culinary brand in Bandung
2015	Utilized social media platforms (Twitter & Instagram) for digital promotion	Sales increased and brand awareness expanded among consumers
2016	Opened a new branch in Jatinangor and developed local menu variations	Increased awareness; however, the Jatinangor branch was closed due to low effectiveness
2017	Reorganized product and service concepts to strengthen business foundations	Closed underperforming outlets and prepared a new business concept
2018	Launched the "Sushicake" product innovation and opened booths at various events	Enhanced brand existence and recognition as a pioneer of sushicake in Bandung
2019	Joined online food delivery platforms such as GoFood and GrabFood	Expanded market reach through online delivery services
2020	Focused on online strategies and operational efficiency during the pandemic; relocated to a smaller outlet	Survived the crisis, opened the Pasteur outlet, and optimized workforce efficiency
2021	Conducted major expansion and participated in culinary business award events	Opened four new branches (Kiaracondong, Kemang, Kelapa Gading, Ujungberung); received the "New Idol Merchant" award
2022	Maximized digital marketing and collaborated with media and Key Opinion Leaders (KOLs)	Opened three new branches (Kopo, Antapani, Dago); strengthened brand presence through online platforms
2023	Expanded outlets and innovated by implementing the sushi conveyor concept	Opened a branch in Sukajadi and began using conveyor belt systems
2024	Added large-concept outlets with live cooking and conveyor innovations; conducted logo rebranding	Opened three new branches: Kota Baru Parahyangan (live cooking), Cimahi, and Buah Batu (conveyor system); launched a new Balista logo

Source**:** Author's data (2025)

The development of Balista Sushi & Tea, as summarized in Table 3, indicates that the company was established in 2014 as a pioneering local sushi brand in Bandung City. Its first outlet opened on Jalan Banda, adopting a modern Japanese restaurant concept that offered fusion sushi menus. In its early stages, Balista's operations were relatively simple and focused primarily on dine-in services, with promotional efforts relying on word-of-mouth marketing and social media platforms such as Instagram and Twitter. This strategy successfully built brand awareness among young consumers in Bandung seeking Japanese cuisine with a local flavor.

In subsequent years, Balista gradually expanded to several areas in Bandung and its surrounding regions. However, not all branches were able to maintain stable performance, leading to the closure of one outlet and a subsequent reassessment of the company's strategy. The year 2018 marked an important milestone when Balista introduced its sushi cake innovation and actively participated in various culinary events to promote it. The uniqueness of the sushi cake product significantly increased brand recognition and created a strong differentiation from similar competitors. In 2019, Balista began its digital transformation by joining online food delivery platforms such as GoFood and Grab Food. This decision proved crucial during the COVID-19 pandemic in 2020, when many culinary businesses experienced severe downturns. In contrast, Balista survived by shifting its focus toward online sales. During this period, the company implemented a ghost kitchen strategy, establishing small outlets that exclusively served online orders without any dine-in facilities. This approach successfully sustained business continuity and opened up new opportunities for expansion.

Along with continued business growth, Balista has further strengthened its brand identity and market reach. Between 2021 and 2024, the company undertook significant expansion by opening new outlets in strategic locations and adopting modern concepts, such as sushi conveyor belts and live cooking, aimed at enhancing consumer attraction. In addition, Balista intensified its digital marketing strategy through collaborations with media outlets, food influencers, and paid advertising services. All these development efforts are summarized in the following table. The proposed development strategies are designed to be implemented gradually, based on company priorities, considering human resource capacity and technological readiness. These strategies are expected to provide direction for short- to medium-term development and serve as guidelines for the company to make more adaptive and competitive decisions amid the dynamic culinary industry.

4.2 Business Process Modeling for Sales and Purchasing

Business process modeling in this study covered the stages of process design, acquisition and development, and system implementation. The proposed model is intended to support the overall operations of all branches of Balista Sushi & Tea. Based on data collection and interviews conducted by the researchers, it was identified that the main business processes carried out by Balista Sushi & Tea consist of two core activities: the sales process and the raw material purchasing process. Both processes play critical roles in supporting daily operations, particularly in meeting customer demand and maintaining inventory availability across all outlets.

Figure 4 presents a visualization of the business process model for the sales function, illustrating the workflow from customer order placement to order fulfillment in the company. This model was developed using the Business Process Model and Notation (BPMN) approach to clearly and systematically represent the relationships among activities, including the involvement of the cashier and production divisions in processing customer orders.

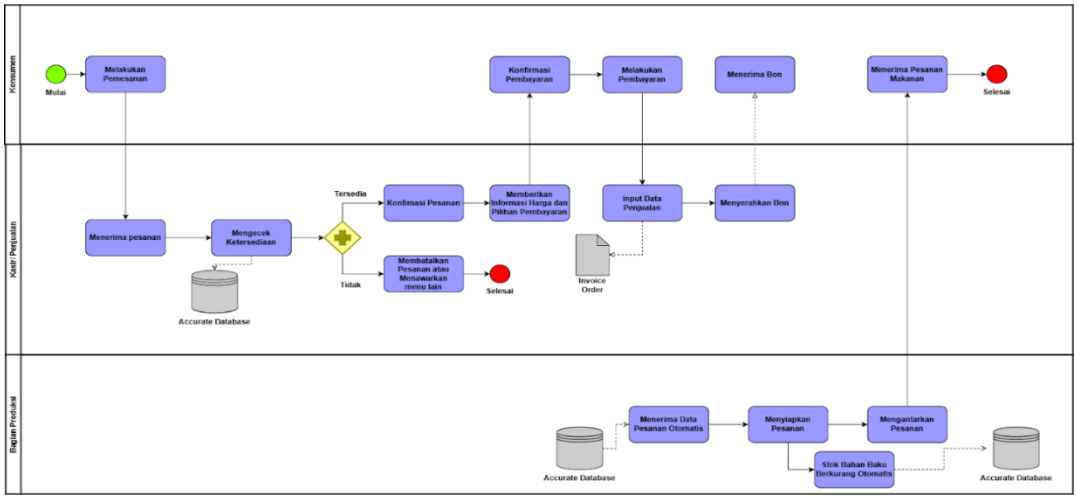

Figure 4. Business process model using BPMN for the sales function
(Gray color indicates processes acquired from the accurate system)
Source: Author's data (2025)

The sales process at Balista Sushi & Tea begins when customers place orders, either directly through the cashier at the outlet or via digital platforms such as GoFood, GrabFood and ShopeeFood. Once an order is received, the cashier system integrated with Accurate automatically generates a sales invoice. This invoice is immediately recorded in the system and, in real time, reduces the available raw material inventory in the Accurate Database. Subsequently, the kitchen team receives order notifications directly through the Accurate dashboard, which is connected to the cashier's system. Consequently, manual communication is no longer required, allowing the production process to begin immediately. All stages of the process, from transaction recording and inventory updates to financial reporting, are automatically managed through Accurate, thereby facilitating monitoring and significantly improving operational efficiency. Figure 5 also presents the purchasing business process model, which involves

stock checking activities, preparation of purchase requests, and procurement of raw materials from suppliers. This process is fully integrated with the Accurate system as technological support to enhance efficiency and accuracy in Balista's inventory management

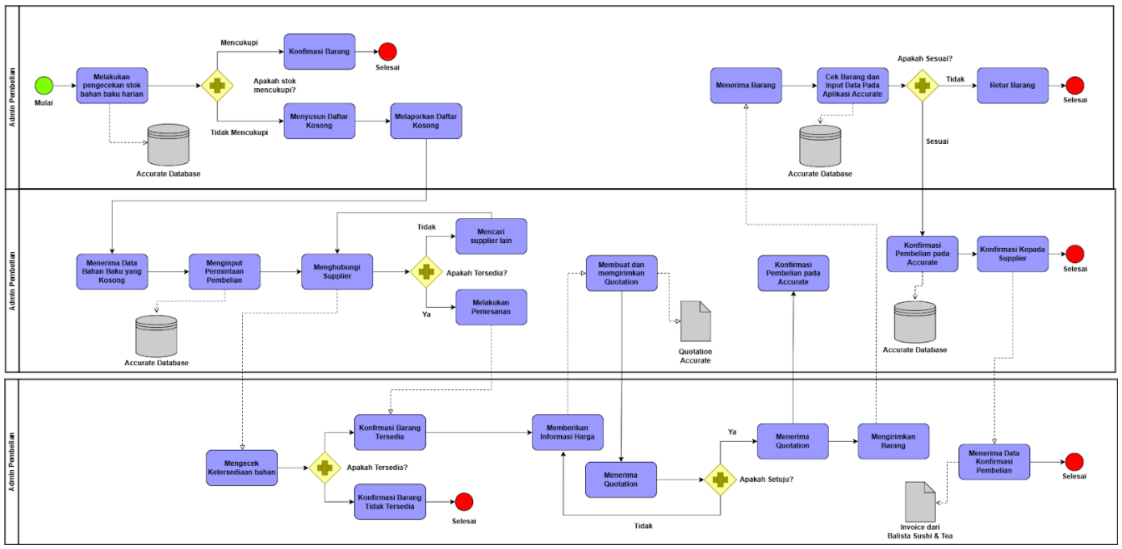

Figure 5. Business process model using BPMN for the purchasing function
(Gray color indicates processes acquired from the Accurate system)
Source: Author's data (2025)

The purchasing process begins with a weekly restocking request submitted by each outlet based on its current needs and stock conditions. The central purchasing team then processes these requests by creating a Purchase Order (PO) through the Accurate system, which is automatically recorded as a purchase invoice and stored in both the financial and inventory databases. Once the PO is confirmed, the Accurate system enables the logistics team to digitally monitor the stock availability at the central warehouse. If the required stock is available, raw materials are prepared and dispatched to each outlet. This distribution is handled internally by the Balista team to improve cost efficiency, replacing the previous method in which distributors delivered directly to each branch, incurring higher logistics costs. Upon receipt of the materials, Accurate automatically updates the inventory records and comprehensively logs the purchasing transactions, ensuring that all procurement and stock outflow activities can be digitally audited and controlled.

4.3 Results of the Implementation

As part of the planned implementation of a digital-based ERP system at Balista Sushi & Tea, an initial system acceptance evaluation was conducted using the User Acceptance Test (UAT) approach. This evaluation was carried out by distributing questionnaires to six core team members directly involved in the daily operational processes and transaction recording at Balista. The questionnaire consisted of ten statements related to system effectiveness, efficiency, and implementation readiness. Responses were measured using a three-point scale: disagree (D), agree (A), and Strongly Agree (SA). The respondents' feedback was then compiled and analyzed to assess the level of acceptance of the Accurate system in the Balista operational environment.

Table 5. Questionnaire response data

Question	SS	S	TS
1	2	4	0
2	6	0	0
3	6	0	0
4	3	3	0
5	2	4	0
6	4	2	0

Source**:** Author's data (2025)

The processing of the questionnaire results in this study employed the Likert scale as the primary analytical framework. The initial step involved assigning weights to each response category, followed by calculating the percentage index values based on all the respondents' responses. The results of these calculations are presented in Tables 6 and 7.

Table 6. Assessment weights

Category	Weight
SS	3
S	2
TS	1

Source: Author's data (2025)

Table 6 illustrates the assessment weights applied in this study, where Strongly Agree responses were assigned a weight of 3, agree responses a weight of 2, and disagree responses a weight of 1.

Table 7. Assessment percentage categories

Percentage Range	Interpretation
0% – 33.33%	Disagree or Very Poor
33.34% – 66.66%	Agree or Fair
66.67% – 100%	Strongly Agree or Very Good

Source: Author's data (2025)

Table 7 shows the percentage range for respondents' evaluations: disagree responses ranged from 0% to 33.33%, agree responses ranged from 33.34% to 66.66%, and Strongly Agree responses ranged from 66.67% to 100%.

After assigning weights to each response category and calculating the percentage index, the next step involved processing the questionnaire results by multiplying the number of respondents in each response category by their assigned weight. This process refers to the weighting table that had been established previously. For example, the calculation for question 1 is as follows:

1. "Strongly Agree (SA)" responses from 4 respondents = 4 × 3 = 1
2. "Agree (A)" responses from 5 respondents = 5 × 2 = 8
3. "Disagree (D)" responses from 0 respondents = 0 × 0 = 0

Thus, the total score for the first question is 20

Once the total score was obtained, the percentage value was calculated to determine the level of respondent acceptance. The percentage was calculated using the following formula:

$$\left(\frac{X}{maximum\ weighted\ value}\right).100\% \quad (1)$$

Where:

x = average score = $\left(\frac{\text{total score of the question}}{\text{number of respondents}}\right)$

Example:

Average score for Question 1 = $\frac{14}{6} = 2{,}33$

Percentage: $\left(\frac{2{,}33}{3}\right).100\% = 78\%$, This result falls into the Strongly Agree or Very Good category.

Table 8. User acceptance test (UAT) results

Question	SS	S	TS	Total Index Score
1	2	4	0	78 %
2	6	0	0	100 %
3	6	0	0	100 %
4	3	3	0	83 %
5	2	4	0	78 %
6	4	2	0	89 %
7	4	2	0	89 %
8	4	2	0	89 %
9	6	0	0	100 %
10	4	2	0	89 %
Average				**89,5 %**

Source: Author's data (2025)

The results of the User Acceptance Test (UAT) indicate an overall user acceptance level of 89.5%, reflecting that the implementation of a digital system such as ERP has strong potential to be adopted in supporting operational efficiency at Balista Sushi and Tea. This finding reinforces the urgency of further examining other strategic aspects, particularly in marketing and business development. Therefore, SWOT analysis was employed as an analytical tool to identify the internal and external factors that influence Balista's competitiveness in the food and beverage industry. This approach aims to formulate more appropriate strategies so that Balista can not only address operational challenges but also strengthen its brand position and market penetration amid increasingly dynamic competition.

4.4 SWOT Analysis of Balista Sushi & Tea – Kota Baru Parahyangan Branch

The SWOT analysis in the marketing strategy of Balista Sushi & Tea, Kota Baru Parahyangan Branch, is a strategic tool used to map the company's internal and external conditions to formulate more targeted development strategies. In this analysis, internal factors consist of strengths and weaknesses, whereas external factors include opportunities and threats.

a) Internal Factors (Strengths and Weaknesses)
   1. Strengths
      - Strategic location
      - Affordable prices
      - Guaranteed food quality
      - Attractive promotions
   2. Weaknesses
      - Less competitive facilities
      - Employee readiness is not yet optimal
      - Limited use of digital technology
      - Less competitive product variety

b) External Factors (Opportunities and Threats)
   1. Opportunities
      - Growth of the Kota Baru Parahyangan area
      - Support from digital platforms
      - Well-recognized SME brand in Bandung
      - Proximity to schools and IKEA
   2. Threats
      - Product competition
      - Price competition
      - Large number of similar competitors
      - Changes in consumer preferences

4.4.1 Analysis of Internal Strategic Factors (IFAS)

In the internal environment analysis, the focus is placed on factors originating from within the SME, namely, the strengths and weaknesses of Balista Sushi & Tea. Strengths are defined as a company's internal capabilities to carry out business operations to achieve predetermined objectives. Weaknesses reflect limitations that may hinder the company in facing business competition, particularly among similar culinary businesses. To calculate the total score in this internal analysis, each internal factor was assigned a weight based on its level of influence on strategic success. The weight is then multiplied by a rating obtained from the assessments provided by Balista's internal stakeholders. The final results of this process are presented in the IFAS table, which reflects the company's key strengths and its weaknesses.

Tabel 9. Internal factor analysis

External Factors		**Weight**	**Rating**	**Weight × Rating (Score)**
Strengths	Strategic location	0.18	4.00	0.72
	Affordable prices	0.15	5.00	0.75
	Guaranteed food quality	0.20	4.00	0.80
	Attractive promotions	0.10	4.00	0.40
Weaknesses	Less competitive facilities	0.12	2.50	0.30
	Employee readiness not yet optimal	0.09	3.00	0.27
	Limited use of digital technology	0.08	3.00	0.24
	Less competitive product variety	0.08	2.50	0.20
Total		**1,00**		**3.68**

Source: Author's data (2025)

Based on the analysis of internal factors presented in Table 9, it can be concluded that the internal conditions of Balista Sushi & Tea are relatively favorable. This is indicated by the highest weighting score (0.20), suggesting that Balista's main strength lies in its consistently high food quality. However, a notable weakness was also identified, with a weighting score of 0.12, indicating that Balista's weakness is related to its facilities, which are still less competitive than those of its competitors.

4.4.2 Analysis of External Strategic Factors (EFAS)

In analyzing the external environment, this study highlights various factors outside Balista Sushi & Tea that may influence its business strategy, particularly in marketing. These factors include opportunities that may provide benefits or advantages for business development, as well as threats that could pose challenges in facing competition in the culinary industry. The identification of opportunities and threats constitutes a crucial step prior to compiling the External Strategic Factor Summary (EFAS) table. Opportunities are assessed based on the extent of their potential attractiveness for Balista to exploit, whereas threats are associated with market risks that may negatively affect operational sustainability. To obtain the total score in this analysis, the weight of each factor was multiplied by its assigned rating. The total score resulting from the external factor analysis of Balista Sushi & Tea is presented in the following table

Table 10. External factor analysis

External Factors		**Weight**	**Rating**	**Weight × Rating (Score)**
Threats	Growth of the Kota Baru Parahyangan area	0.18	4.50	0.81
	Digital platform support	0.15	4.00	0.60
	Well-known SME brand in Bandung	0.10	4.00	0.40
	Proximity to schools and IKEA	0.12	3.50	0.42
Opportunities	Product competition	0.12	3.00	0.36
	Price competition	0.10	3.50	0.35
	Large number of similar competitors	0.13	4.00	0.52

	Changes in consumer preferences	0.10	2.00	0.20
Total		**1,00**		**3.66**

Source: Author's data (2025)

Based on Table 10, it can be observed that the total score of the external factors is 3.66. This result indicates that Balista Sushi & Tea has greater potential opportunities than threats, with the highest opportunity weight of 0.18. These findings suggest that the growth of the Kota Baru Parahyangan area significantly impacted Balista's business development. Nevertheless, threats from similar competitors remain a concern, as reflected by the highest threat weight (0.13). The results of the IFAS and EFAS calculations served as the basis for developing the strategic positioning diagram using SWOT analysis. The calculated scores were as follows:

1. Total strength score: 2.67
2. Total weakness score: 1.01
3. Total opportunity score: 2.23
4. Total threat score: 1.43

To determine the strategic coordinates, the following calculations were applied.

a. Internal analysis coordinate (total strength score − total weakness score): 2.67 − 1.01 = 1.66
b. External analysis coordinate (total opportunity score − total threat score): 2.23 − 1.43 = 0.80

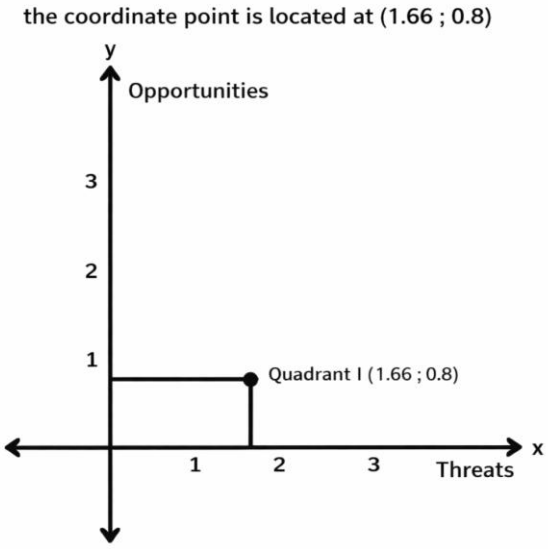

Figure 6. SWOT quadrant I diagram of Balista Sushi & Tea
Source: Author's data (2025)

Based on the results shown in the SWOT diagram, the analytical coordinates are located in Quadrant I. This indicates that Balista Sushi & Tea, particularly the Kota Baru Parahyangan branch, is in a strong internal position and has promising external opportunities.

4.5 Results Based on the SWOT Matrix Analysis

Based on the results of the analysis, it was found that the SME is positioned in Quadrant I. This quadrant reflects a highly favorable condition in which the company possesses strong internal strengths and significant external opportunities (SO). With this position, the company can optimally exploit the available opportunities by leveraging its existing strengths. The most appropriate strategy under these conditions is an aggressive, growth-oriented strategy. Accordingly, the strategies adopted by the company are as follows.

4.5.1 S–O Strategy (Strength–Opportunity)

This strategy aims to maximize a company's internal strengths to capitalize on external opportunities. Balista has good food quality, affordable prices, a strategic location, and attractive promotions that can be utilized to expand its market reach and enhance its brand appeal.

1. Leveraging the well-recognized product quality to penetrate new markets in the growing area of Kota Baru Parahyangan.
2. Optimizing competitive pricing and strategic locations through integrated promotions across digital platforms.
3. Establishing partnerships with schools, IKEA, and local communities to expand brand exposure is essential.

4.5.2 S–T Strategy (Strength–Threat)

This strategy focuses on using a company's strengths to address external threats, such as the increasing number of similar competitors and price competition.

1. Highlighting food quality and menu innovation as product differentiation compared to competitors.
2. Developing long-term promotional strategies focused on customer loyalty, such as membership programs or regular promotional bundles.
3. Maintaining production cost efficiency to remain price-competitive without compromising product quality is essential.

4.5.3 W–O Strategy (Weakness–Opportunity)

This strategy aims to overcome internal weaknesses by taking advantage of available external opportunities, particularly in terms of digitalization and infrastructure support.

1. Enhancing employee capabilities through operational and customer service training to support business expansion is also important.
2. Utilizing digital platforms to address promotional limitations and expand product distribution is essential for the industry.
3. Introducing new product variations based on evolving local consumer trends, particularly for the children and vegetarian segments.

4.5.4 W–T Strategy (Weakness–Threat)

This defensive strategy is intended to minimize internal weaknesses and avoid the negative impact of existing threats.

1. Improving digital technology readiness across all branches to reduce the lag behind competitors who have already adopted digital systems.
2. Periodic evaluations of outlet facilities and service quality should be conducted to ensure competitiveness and sustained customer attractiveness.

5. Conclusion

5.1 Conclusion

Based on the analysis and findings of this study, several conclusions can be drawn. Business process modeling using BPMN successfully identified the main sales and purchasing workflows at Balista and revealed that the existing processes are still largely manual and inefficient in terms of recording, distribution, and reporting. The proposed ERP integration through the Accurate system enables workflow automation, improves operational efficiency, and enhances data accuracy across branches. The User Acceptance Test (UAT), involving six managerial respondents, resulted in an average acceptance rate of 89.5%, indicating strong user readiness and positive perceptions of the digital system implementation. Furthermore, the SWOT analysis places Balista in Quadrant I, reflecting high internal strengths and opportunities, which supports the adoption of an aggressive growth strategy by leveraging product quality and affordable pricing to expand market reach, particularly in developing areas such as Kota Baru Parahyangan. Overall, the integration of BPMN, UAT, and SWOT approaches, supported by the Accurate ERP system, offers a practical and comprehensive solution to improve efficiency, enhance competitiveness, and support technology-driven SME growth in the digital era.

5.2 Recommendations

For Balista Sushi & Tea, it is recommended to begin implementing an accuracy-based ERP system gradually, starting with core modules such as sales recording, purchasing, and inventory management. Phased implementation is essential to allow internal teams to adapt to system changes without disrupting daily operations. In addition, Balista should provide specialized training to the management and staff directly involved in operational processes to ensure effective system utilization. Digital system implementation is not optimal without adequate human resource readiness.

From a marketing perspective, particularly for the Kota Baru Parahyangan branch, Balista Sushi & Tea is encouraged to leverage digital marketing strategies to enhance visibility and attractiveness. This can be achieved through collaboration with Key Opinion Leaders (KOLs), increased social media promotion, and optimization of online ordering platforms such as GrabFood, GoFood, and ShopeeFood. Finally, periodic system evaluations should be conducted so that management can monitor the effectiveness of the implemented ERP system and use the results as a basis for future business-development decisions. With more digitally integrated operational and marketing strategies, Balista has strong potential to grow more efficiently and competitively in the Bandung culinary market in the future. For future research, it is recommended to apply this research framework to different industries or business sectors and to employ alternative business development strategy analyses

5.3 Research Implications

This study has several important implications. Theoretically, it contributes to the literature on digital transformation in Indonesian culinary SMEs by integrating SWOT analysis, GAP analysis, BPMN, and an Accurate-based ERP system, thereby offering a reference model for more systematic research in SME operational management and digital marketing. Practically, for the management of Balista Sushi & Tea and similar SMEs, the study provides concrete recommendations for business process mapping, identification of operational gaps, and ERP system implementation to improve efficiency, with the findings and models being directly applicable to operational decision-making and the formulation of digital marketing strategies. From a policy perspective, the results may serve as a reference for policymakers, particularly SME development agencies, in designing digitalization programs that align with real business needs, as the integrated digital system model can support the development of ERP training initiatives, system subsidies, and technical assistance for SME practitioners.

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