

The Influence of the Use and Development of Accounting Information Systems on the Performance of MSMEs in Blitar Regency



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ABSTRACT: This study aims to answer two formulations of the problem regarding (1) the influence of the use of accounting information systems on the performance of MSMEs in Blitar Regency, and (2) the effect of the development of accounting information systems on the performance of MSMEs in Blitar Regency. Quantitative techniques were used for this study. Primary data from the completed questionnaires were used for analysis in this study. There are 31,433 MSMEs included in the population. 100 respondents are the sample size for this study. The Slovin formula is used in the sampling technique. The data analysis method used is validity, reliability, and classical assumption testing and hypothesis testing. Data analysis using multiple linear regression. It has been answered through this research that: (1) there is a significant influence on the use of accounting information systems on the performance of MSMEs in Blitar Regency, there is a significant influence on the development of accounting information systems on the performance of MSMEs in Blitar Regency.

KEYWORDS-Use of Accounting Information Systems, Development of Accounting Information Systems, MSME Performance

I. INTRODUCTION

The era of globalization of economic development in Indonesia has accelerated rapidly. Good economic development to improve Indonesia's development related to companies. In general, a company is an organization that processes goods or services, then distributes them to consumers. Economic development in Indonesia cannot be separated from business actors who develop the use of information systems for the continuity of the businesses they run.

The development of a business certainly requires a good accounting information system, so that the preparation of financial reports can produce relevant accounting reports. The accounting system is structured in a structured manner to help users input their economic transactions. Preparation of financial reports using an accounting system based on valid data. Types of business in the fields of trade, services and manufacturing are currently starting to develop. Organizational development is followed by the development and use of internet-based information technology. Information technology has to collect, analyze, and organize data for future use.

MSME is the term for Micro, Small and Medium Enterprises, MSMEs are trading activities carried out by individuals or individual business entities. There is currently quite a lot of interest among Indonesian people in MSMEs. This is proven by the many MSMEs who are starting to develop and create their work so that it can be mass produced. Micro, Small and Medium Enterprises play the most important role in the Indonesian economy. Micro, small and medium enterprises (MSMEs) are one of the main contributors to GDP and absorb a lot of labor. In addition, MSMEs are quite resilient to financial crises.

Indonesia's economic conditions are still unstable, making small and medium enterprises (MSMEs) a strong basis for creating new jobs. However, problems arise related to problems with human resources that have not been fully utilized which can hamper the performance of MSMEs. As a result of these problems, a lack of creativity and innovation can hinder the sustainability of the business. MSMEs are required to make changes or innovations in good management for their businesses, so that this will have an impact on the performance of MSMEs. Industrial production processes in MSMEs are generally labor intensive, so MSME operational activities need to be supported so that MSME performance increases, by paying attention to the use and development of accounting information systems.

The implementation and development of information systems greatly influences the performance of MSMEs. In previous research by Farina & Opti (2023) it was confirmed that information systems have a big influence on the performance of MSMEs,

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but in this study, researchers did not find evidence that the use of technology by MSMEs had an effect on their performance. Meanwhile, the results of research on accounting information systems and the application of information technology have proven to have a big impact on the performance of micro, small and medium enterprises (MSMEs) Ni Made Marta Yani (2021). In today's digital era, accounting information systems supported by information technology are very important for obtaining accurate, timely and reliable financial data. Increasing the efficient use of information technology can increase the competitiveness of MSMEs by improving their performance.

II. LITERATURE REVIEW

A. Accounting information system

Management relies heavily on accounting data, so having access to this data is critical. Accounting data refers to a company's financial records, which are used by internal management and external stakeholders. The two main types of accounting data produced by a system are financial accounting data and management accounting data. An accounting information system is an activity of collecting, sorting, processing, analyzing and disseminating financial data. Organizations need information systems to carry out transactions, assist operations, assist management, and provide reports for information users. Accounting information systems have great benefits for decision makers. In Mulyani's (2012) opinion, accounting is often considered one of the most important information systems because the reports provided are very useful for management in making relevant and systematic decisions.

B. Use of Accounting Information Systems

The main purpose of an accounting information system is to support the company's operational activities. Accounting information systems have the ability to convert financial data into financial information that can be used for decision making. Information technology in the form of computers is used to process financial data in accounting information systems.

The use of computers can speed up accounting data processing. This is because computers have the ability to process data much faster than humans. The application of information technology is growing rapidly, this is evidenced by the fact that more and more companies are using information technology to process their accounting data. The use of information systems can simplify the operational tasks of a company. Information systems are used to make it easier to learn a system, control the system, and use the system.

C. Development of Accounting Information Systems

The creation of computer-based information systems to overcome organizational problems and improve company quality is known as information system development. The development of an accounting information system has the aim of providing information to the company. Creating an information system that can digitize and automate previously manual data processing is one of the uses of computers and the internet that currently needs to be developed. Accounting information systems benefit greatly from the use of computers. However, to ensure the accuracy and security of data processing and to protect company assets.

D. MSME performance

Based on Law of the Republic of Indonesia no. 20 CHAPTER I article 1 Micro, Small and Medium Enterprises are defined as economic entities managed by individuals or individual business entities that are not subsidiaries. In the opinion of Saputri & Shiyammurti (2022) micro, small and medium enterprises (MSMEs) are run by one person or a small group of workers.

III. RESEARCH METHODS

A. Operational Definition

1. Use of Accounting Information Systems

Basically, the use of an accounting information system is used to simplify the process of activities within the company by providing appropriate information. The use of accounting information systems includes processing, editing, processing or storing data with the aim of obtaining useful, effective and efficient information.

Accounting information systems provide relevant financial information to assist MSMEs in making financial decisions. The use of accounting information systems is a top priority for MSME players so that they are not left behind in managing inefficient business operations.

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2. Development of Accounting Information Systems

Replacing an existing system with a new one, which is better known as information system development (system development). When developing an accounting information system, it is important to consider a number of factors that are not directly related to accounting but influence the success of the system. Information system development is based on formal and non-formal factors which include:

- a. The level of education that has been completed makes MSME players understand the stages of developing an accounting information system.
- b. MSME insiders' understanding of what makes a good accounting information system will influence the development of an accounting information system.

And non-formal factors include:

- a. Participating in seminar activities can support the knowledge of MSME players.
- b. Participate in workshop activities to support the development of accounting information systems.

3. MSME performance

MSME performance is the level of achievement of MSME achievements within a certain period of time. MSME performance is measured based on the number of assets, sales volume and operating profits obtained by MSMEs in a certain period.

B. Population and Sampling Techniques

There are 31,433 MSMEs registered with the Trade Cooperatives and MSMEs Service in Blitar Regency, which is the target population for this research. The sample for this study was chosen randomly using the Slovin technique to determine the sample size. Based on the Slovin formula, there are 100 MSME actors in Blitar Regency who are included in the sample, with sample criteria namely, gender, type of business, level of education, and length of business.

C. Data Analysis Techniques

The data analysis technique used is multiple regression analysis. When there are two or more independent factors that need to be considered in determining the impact of one independent variable on the dependent variable, multiple linear regression analysis is used. The following equation can be used as a general rule for calculating the multiple linear regression analysis method (Basuki & Prawoto, 2017). The multiple linear regression analysis technique can be calculated using the formula in the following equation:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Information :

a = constant

b₁ = regression coefficient for use of accounting information systems

b₂ = Regression coefficient for accounting information system development

Y = MSME performance variable

X₁ = Accounting information system usage variable

X₂ = Accounting information system development variable e = Error term

The independent variables in this research are the use of accounting information systems and the development of accounting information systems. Meanwhile, the dependent variable is the performance of MSMEs. This analysis method uses the SPSS program.

IV. RESULTS AND DISCUSSION

A. Research result

1. Multiple Linear Regression Analysis

Multiple linear regression analysis can be carried out by utilizing the level of correlation between two or more components as well as the direction of the relationship between the independent variable and the dependent variable (Ghozali, 2018). The results of multiple linear regression analysis are displayed in the table below.

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Table 1. Linear Regression Results Multiple

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.185	1.323		1.652	0.102
	Use	0.454	0.079	0.458	5.771	0.000
	Development	0.443	0.080	0.440	5.536	0.000
a. Dependent Variable: MSME Performance						

Source: SPSS Output (2023)

Based on the results of multiple linear regression analysis in the table above, the following regression model is obtained:

$$Y = 2.185 + 0.454X_1 + 0.443X_2$$

Where :

Y = MSME performance

X₁ = Use

X₂ = Development

Based on the multiple linear regression model above, the following information is obtained.

- The constant is 2.185, which means that if there is no change in the value of the independent variable (Use and Development) then the value of the dependent variable (Performance of MSMEs) is 2.185
- The regression coefficient on X₁ is positive and significant if the usage variable (X₁) increases by 1 point while the other independent variables remain constant. If the usage variable causes the MSME performance variable to increase by 0.454,
- The regression coefficient on (X₂) is 0.443 and is positive, meaning that the Development variable has increased significantly by 1 point, and the other independent variables have a fixed value. So the development variable will increase the value of the MSME Performance variable by 0.443.

2. Hypothesis test

Hypothesis testing is used to determine whether there is an influence of the independent variable on the dependent variable partially, as well as how big the influence of the independent variable is in the regression model. This research uses a multiple linear regression analysis test to predict how much influence use and development will have on MSME performance. The results of the hypothesis test are a partial test using the t test. The following are the results of hypothesis testing.

Partial Test (t-test)

Partial correlation is used to test the impact of each independent variable on the dependent variable. Researchers can compare Sig to carry out partial tests using t-test statistics. This can be seen in simple decision making using t with a significance level of 0.05 and t calculated with t table.

- When Sig. < 0.05, or if it is positive when tcount > ttable, whereas if it is negative when -tcount < -ttable then the independent variable has a partial effect on the dependent variable.
- When Sig. > 0.05, or if it is positive when tcount < ttable, whereas if it is negative when -tcount > -ttable then the independent variable has no partial effect on the dependent variable.

By using a sample of 100, 2 independent variables and a real level of 5%, we get a ttable of $(\alpha/2; nk-1) = (0.025; 97) = 1.984$.

Table 2. Partial Test Results (t-test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. E error	Beta		
1	(Constant)	2.185	1.323		1.652	0.102

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	Use	0.454	0.079	0.458	5.771	0.000
	Development	0.443	0.080	0.440	5.536	0.000
a. Dependent Variable: MSME Performance						

Source: SPSS Output (2023)

Based on the results of the t test, presented in the table above, the following information is obtained:

- The significance level of the usage variable is 0.000, this value is smaller than 0.05. Meanwhile, for t_{count} , the value obtained is $5,771 > t_{table} (1,984)$, so the usage variable influences the MSME performance variable. So in the first hypothesis, H1: the Usage variable has a partially significant effect on the "acceptable" MSME performance variable.
- The development variable has a significance value of 0.000, this value is smaller than 0.05. Meanwhile, for t_{count} , the value obtained is $5,536 > t_{table} (1,984)$, so the development variable influences the MSME performance variable. So in the second hypothesis, H2: the development variable has a partially significant effect on the MSME performance variable "accepted"

B. Discussion

1. The Effect of Using Accounting Information Systems on the Performance of MSMEs in Blitar Regency.

Based on the results of research that has been conducted, it shows that the use of AIS has a positive and significant influence on the performance of MSMEs. This is proven that H1: t_{count} value $5.771 > t_{table} 1.984$ and Sig. $0.000 < 0.05$, then H_0 is rejected and H_a is accepted. Thus, the AIS usage variable (X1) partially influences variable Y (UMKM Performance).

The use of an accounting information system includes a series of activities for recording financial reports using information technology. The use of an accounting information system makes it easier to process financial data from previously using manual recording to become automatic with computer-assisted tools. The uses and benefits of using an accounting information system through the education that has been undertaken can improve the performance of MSMEs. MSME business actors utilize accounting applications that can increase business efficiency. Use of software in preparing financial reports can make reports more relevant.

The use of accounting information systems in this research influences the performance of MSMEs in Blitar Regency, this means that the use of accounting information systems has an influence on the performance of MSMEs. The use of an accounting information system can increase the number of goods produced, sales of goods, and increase income, this is because using an accounting information system can simplify every transaction activity in MSME businesses in Blitar Regency. So the higher the use of accounting information systems, the higher the performance of MSMEs in Blitar Regency. Blitar Regency.

The results of this research are supported by previous research conducted by Ni Made Marta Yani (2021), Farina & Opti (2023), Muria (2021), stating that the use of accounting information systems influences the performance of MSMEs.

2. The Influence of Accounting Information System Development on the Performance of MSMEs in Blitar Regency.

Based on the results of research that has been carried out, it shows that the development of accounting information systems has a positive and significant influence on the performance of MSMEs. This is proven that H2: t_{count} value $5.536 > t_{table} (1.984)$ and Sig. $0.000 < 0.05$ then H_0 is rejected and H_a is accepted. Thus, the AIS usage variable (X2) partially influences variable Y (UMKM performance).

Development of an accounting information system includes the introduction of computer-based information system control, system development using a standardized format, which can increase product productivity, as well as increasing the number of employees due to the increasingly effective system used in the business. Through seminars or experience, organizations are able to support knowledge related to information system development, so that they can improve performance in the business.

The development of an accounting information system has an impact on the performance of MSMEs in Blitar Regency, this is because MSMEs have implemented an accounting information system, but MSMEs in Blitar Regency need to improve the information system that has been managed in order to improve the quality, accuracy of report presentation and information structure. The results of this research are supported by previous research (Author & Winda Meylani, 2022) stating that the implementation of an accounting information system has a significant effect on the performance of MSMEs.

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V. CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion

Based on the description of the research results in the discussion of the previous chapter, the author draws the following conclusions:

1. The use of the Accounting Information System influences the performance of MSMEs in Blitar Regency, meaning that more use of AIS will improve the performance of MSMEs in Blitar Regency. This is because the use of an accounting information system has uses and benefits for MSME actors, recording using an accounting system application makes it easier for MSME actors to enter groups of accounts. If someone has a level of knowledge regarding the benefits of using an accounting information system, then MSMEs can know the development of their business and can make decisions about their business.
2. The development of an Accounting Information System influences the performance of MSMEs in Blitar Regency. This happens because the development of information technology will mean that MSME players will continue to update the existing systems in their businesses. More organizational knowledge and experience can help MSME players to develop information systems with much better quality than previous systems.

B. Suggestions

Based on the summary of the conclusions above, this means that the researcher will propose several suggestions that might be given to MSMEs in Blitar Regency and make further research better, as follows:

1. The use of an accounting information system has been proven to help micro, small and medium enterprises (MSMEs) in Blitar Regency optimize their business activities. The use of accounting information systems and development of accounting information systems is aimed at improving the performance of MSMEs in Blitar Regency.
2. It is hoped that MSME actors in Blitar Regency will always learn from their business experiences. Correct if errors occur previously so that the use of accounting information can be carried out properly.
3. For future researchers, it is planned that further research will build on this research by examining other factors, such as the owner's perspective, use of accounting information systems, staff motivation, and other factors that influence the success of MSMEs.

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