

## IMPLEMENTATION OF E-COMMERCE AND ACCOUNTING INFORMATION SYSTEM TOWARDS SUCCESSFUL SMES PERFORMANCE

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### ABSTRACT

This study aims to evaluate the impact of accounting information systems and e-commerce usage on the success of SMEs and to identify the factors influencing SME owners in adopting these systems. A descriptive quantitative approach was employed, with data collected through questionnaires or surveys. The research population consisted of SMEs in Pontianak City, and the sample was selected using a purposive sampling technique. Data analysis was conducted using regression analysis and processed with SPSS version 23. The results indicated that the adoption of accounting information systems and e-commerce has a positive and significant effect on SME success. E-commerce contributes to expanding marketshare and increasing public awareness of SME products, while accounting information systems (AIS) assist business owners in making informed decisions. Factors influencing SME success in utilizing e-commerce and AIS include the availability of technological infrastructure, human resource competence, and the business owners' attitudes toward technology.

Keywords : Accounting Information System; Successful Performance; MSME

### ABSTRAK

*Penelitian ini bertujuan untuk mengevaluasi pengaruh penggunaan sistem informasi akuntansi (SIA) dan e-commerce pada keberhasilan UMKM, serta mengidentifikasi faktor-faktor yang memengaruhi keputusan pelaku UMKM dalam menggunakan sistem tersebut. Penelitian ini menggunakan pendekatan deskriptif kuantitatif dengan pengumpulan data melalui kuesioner atau survei. Subjek penelitian adalah UMKM di Kota Pontianak, dengan teknik purposive sampling digunakan untuk menentukan sampel. Data dianalisis menggunakan regresi dan diolah dengan perangkat lunak statistik SPSS versi 23. Hasil penelitian menunjukkan adopsi sistem informasi akuntansi dan e-commerce berpengaruh terhadap keberhasilan UMKM. E-commerce berkontribusi dalam memperluas pangsa pasar dan meningkatkan kesadaran masyarakat terhadap produk UMKM, sementara sistem informasi akuntansi membantu pemilik usaha untuk pengambilan keputusan. Faktor-faktor yang memengaruhi keberhasilan UMKM dalam memanfaatkan e-commerce dan SIA meliputi ketersediaan infrastruktur teknologi, kompetensi sumber daya manusia, dan sikap pemilik usaha terhadap teknologi.*

*Kata kunci : E-Commerce; Sistem Informasi Akuntansi; Kinerja Keberhasilan; UMKM*

### INTRODUCTION

Micro, Small and Medium Enterprises (MSMEs) have a crucial role in the Indonesian economy as a major generator of employment and economic resources.

Nevertheless, many MSMEs are struggling to cope with the growing intensity of competition in the digital era. With the advancement of information technology, e-commerce and accounting information systems (AIS) serve as viable solutions for MSMEs to overcome these challenges (Ardiansah et al., 2021). The usage of trading applications that are powered by computers, smartphones, and the internet is generally referred to as e-commerce (Carvalho & Mamede, 2018). The availability of digital platforms in e-commerce channels simplifies trading and enables businesses to expand their market reach without the need for a physical store (Ardiansyah, 2020). Sales through e-commerce can increase turnover because it does not require hours to sell, and transactions can be done within 24 hours (Fauzia, 2016). The acquisition of high turnover needs to be supported by financial management using an AIS that is easy to use, fast to access, reliable, and computer system services that are integrated into preparing financial reports (Taufiq & Indrayeni, 2022). When MSMEs make business decisions, using accounting data will be important (Subagio & Saraswati, 2020).

Although it is anticipated that adopting accounting and e-commerce information systems will boost MSME business success, many business players have yet to fully employ these technologies (Praptono & Andini, 2021). This research, therefore, aims to explore the factors influencing the adoption of information technology in MSME businesses and to gain deeper insights into its impact on their success (Jurnal et al., 2024). This research also focuses on broader aspects of business success, such as increasing operational efficiency and sales, as well as financial aspects, such as profitability and business sustainability. Individual factors, especially young ones, are important in utilising e-commerce technology (Rahayu & Day, 2015). In addition, this study will also involve young MSME actors as research subjects, which is different from previous studies that more generally involve MSMEs without distinguishing the age of business owners. The MSME sector in Pontianak City can benefit from information technology, particularly e-commerce and accounting information systems. Accounting information systems can help MSMEs grow their businesses, while e-commerce enables them to reach a wider audience and increase operational effectiveness (Radjamin & Hermawan, 2024).

The success of MSME enterprises is predicted to rise with the adoption of accounting and e-commerce information systems, although many company players have

yet to employ these technologies fully (Praptono & Andini, 2021). Therefore, to determine the elements that influence the use of information technology in MSME firms & to better understand its impact on MSME company success, e-commerce and AIS are implemented on MSME success performance (Setiawan et al., 2024). This research also focuses on broader aspects of business success, such as increasing operational efficiency and sales, as well as financial aspects, such as profitability and business sustainability. Individual factors, especially in the young age range, play an important role in using e-commerce technology (Rahayu & Day, 2015). In addition, this study will also involve young MSME actors as research subjects, which is different from previous studies that more generally involve MSMEs without differentiating the age of business owners (Putra et al., 2023). The MSME sector in Pontianak City can benefit from information technology, particularly e-commerce and AIS. E-commerce allows MSME players to expand market reach and improve operational efficiency, while accounting information systems can assist in managing finances better. Overall, it provides useful solutions for overcoming business challenges in the digitalisation era.

MSMEs can utilise technology through AIS and e-commerce (Syah & Karen, 2022). The constraints of MSME business development generally occur due to limited knowledge of marketing and accounting (Subagio & Saraswati, 2020). Previous research states that e-commerce can help the development of MSMEs by building competitive and operational advantages for the business (Wahyuni & Sari, 2021). MSME players who experience capital constraints also use e-commerce to support the cost efficiency of business activities (Purwantini & Anisa, 2018). An empirical study indicates that MSMEs benefit from e-commerce in two ways: it increases market share and facilitates customer communication (Agustina, 2023). The implementation of AIS for MSMEs supports success, especially in managing financial data to become useful financial information in managerial decisions (Sinarwati et al., 2019).

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

### Technology Acceptance Model

The Theory of Technology Acceptance (TAM) attempts to forecast how people will react to new technologies. TAM assumes that intentions to use technology are directly influenced by perceived utility and ease of use. It is, therefore, anticipated that

this intention to operate will result in actual technology usage behaviour (Davis et al., 1989).

This study uses the TAM theory to examine the impact of AIS and e-commerce use on MSME firm's success. AIS and e-commerce platforms can be used to gauge perceived ease of use. Based on the advantages seen by business owners, such as improved operational efficiency, cost savings, and market expansion, perceived usefulness is calculated (Syah & Karen, 2022).

### **E-Commerce**

E-commerce makes it easier for MSME players to identify workflows and competition, build partnerships and more effective product marketing (Triyana et al., 2024). Additionally, e-commerce facilitates order processing, purchases, and inventory management and can lower marketing expenses for both suppliers and customers (Subagio & Saraswati, 2020).

According to the research, e-commerce may help MSMEs operate better by boosting customer satisfaction, growing markets, and boosting sales (Agustina, 2023). E-commerce also allows MSMEs to compete with larger companies at a lower cost (Purwantini & Anisa, 2018).

### **Accounting Information Systems**

An accounting information system gathers, saves, and analyses accounting and financial data to generate information that may be used to make decisions (Puspitaningtyas et al., 2021). AIS can help MSMEs manage finances better and improve the accuracy of financial reports. By offering precise and timely information for decision-making, an effective AIS can increase MSMEs' operational efficiency. In addition, AIS helps with inventory management, cost control, and better financial planning (Maarip & Hidayatulloh, 2022).

### **The Effect of E-Commerce Use on MSME Business Success**

The success of MSMEs can be measured through various indicators of success such as turnover, operational efficiency and market expansion. E-commerce is considered a technology that is able to simplify business operations, increase efficiency and especially expand the market reach of MSMEs. In TAM theory, it is explained that users or MSMEs will have confidence that by using technology their performance will improve. Research conducted by (Yusvita Aprilyan et al., 2022) found that the use of e-

commerce which includes transactions and market accessibility affects the income of MSMEs. MSMEs that feel comfortable using e-commerce will improve their business performance (Saputri & Hidayatulloh, 2023). The first hypothesis that will be tested is:

H1: E-commerce has a positive effect on the success of MSME businesses

### **The Effect of the Use of AIS on MSME Business Success**

The use of information systems (AIS) can support the success of MSME businesses. TAM explains that technology acceptance by business actors can improve business performance. SIA will make it easier for MSMEs to carry out financial management, so that the finances managed are more accurate, efficient and organized. The existence of accurate and efficient financial reports will increase the ability of business owners to make business decisions. The use of good accounting information can significantly improve the performance of MSME businesses (Safaruddin et al., 2021). The adoption of AIS will greatly contribute to the success of (Safaruddin et al., 2021) business actors. The second hypothesis that will be tested is:

H2: The AIS positively impacts the success of MSME businesses.

## **RESEARCH METHODS**

The research method employs a quantitative descriptive approach, gathering data through surveys or questionnaire techniques (Arda & Pulungan, 2019). Supporting the findings and conclusions with secondary evidence from literature reviews on the fundamentals of accounting information systems and e-commerce and the achievements of MSME enterprises. The collected data will be analyzed using statistical techniques to assess the impact of e-commerce and accounting information systems implementation on the success of MSME businesses. Population includes 29,975 MSMEs in Pontianak City. Purposive sampling was employed to select the study sample, consisting of 80 MSME owners. The following standards were used to determine the sample's eligibility for this study: 1) Young entrepreneurs aged 17 to 35 years old; 2) Familiar with using e-commerce and AIS in its business processes for approximately two years; 3) Business located in Pontianak City. The sampling method was purposive sampling, involving 80 respondents.

## **RESULT AND DISCUSSION**

### **Descriptive Analysis**

Google Forms was used to collect the data online, and responses were contacted directly. Table 1 gives a thorough overview of the responders. Of the 80 MSME owners who participated in the survey, 31.3% were classified as male and 68.8% as female. The average age of most business owners is 29-35 years old, with a presentation of 55.0%. The highest level of education of business owners was senior high, with a presentation of 62.5%. The most common type of business is trading, with a percentage of 85%. Overall, business owners have used e-commerce to run their business. On average, 65.0% of business owners use the Cash Book application in their accounting system.

### **Reliability Test**

The consistency of measuring indicators to provide consistent results when used repeatedly in various periods must go through a reliability test. Variable indicators are consistent if at the time of testing the Cronbach Alpha ( $\alpha$ ) value is greater than 0.60 (Sugiyono, 2017). See table 2 for the reliability test results. The results of reliability testing on each measurement indicator show that the CA value is above the threshold value of 0.60, so that all variable items are declared reliable.

### **Validity Test**

The accuracy and validity of the collected data were assessed for correctness. Questionnaire items are considered valid if they align with the research variables and provide relevant information. The results of the test, shown in Table 3, indicate that the r-values for each item are greater than or equal to the r-table value of 0.213, confirming that all items in the research variables are valid and suitable for use.

### **Classic Assumption Test**

#### **Normality Test**

Skewness and kurtosis is one of the normality tests used in research. Table 4 shows the results of the normality test. The test result of the calculated Skewness value is 0.231, and the Kurtosis value is 0.026. To get the Zskew and Zkurt values, certain formula calculations are performed. According to the preceding computations, the Z score to skew value is 0.843, and the Z value is 0.047, yielding results below  $< \pm 1.96$ .

#### **Multicollinearity Test**

As part of the multicollinearity test procedure, the Variance Inflation Factor (VIF) and tolerance values of each variable are examined. The results of the multicollinearity test are presented in Table 5. These findings suggest that all variables

in this study are free from multicollinearity issues and are appropriate for further analysis.

### **Heteroscedasticity Test**

The heteroscedasticity test is used to see whether the variable variances in the regression model have the same value. The test results in Table 6 indicate the absence of heteroscedasticity symptoms. The significance value generated by each variable is above the p-value of 0.05, so it can be said that the regression model is suitable for use.

### **Hypothesis Testing**

#### **Coefficient of Determination**

The impact of e-commerce and AIS adoption on MSME business success is evaluated using the coefficient of determination. As shown in Table 7, the coefficient of determination is represented by an Adjusted R Square value of 0.599. This indicates that the variations in e-commerce usage and AIS adoption can explain 59.9% of the success of MSME businesses. The remaining 40.1% (100% - 59.9%) cannot be accounted for by the variables in this study.

#### **F-test**

The f-test is used to assess the feasibility of the model in this study. The following are the results of the output. The computed F value of 59.902 and the F table of 3.115 were obtained from the ANOVA test results in Table 8. The model is appropriate for this investigation since the calculated F value is higher than the F table value, and the probability value is  $0.000 < 0.05$ .

#### **T-test**

The t-test is conducted to determine whether the adoption of AIS and e-commerce has an effect on the performance of MSME businesses. As shown in Table 9, the t-test results indicate that each independent variable influences the dependent variable. The regression coefficient for e-commerce usage is 0.395 and a significance value of 0.000, which is less than 0.05. This positive and significant result supports the acceptance of the first hypothesis. Similarly, the regression coefficient for AIS usage is 0.271 and a significance value of 0.000, which is also less than 0.05, confirming its significant effect.

### **Influence of Implementation of E-Commerce Towards Successful SME Performance**

According to hypothesis testing, e-commerce significantly and favorably affects MSME business success (p-value  $0.000 < 0.05$ ). E-commerce is a type of business transaction in which the parties communicate with each other online as opposed to in person. (Gupta, 2014). Using e-commerce sites like Grab Food, Go Food, Instagram and Facebook widens MSMEs' market share. Descriptive statistical tests show that broadly all respondents have used e-commerce to operate their companies, which supports the findings of this study.

The existence of e-commerce can reduce promotional costs through advertising applications and marketplaces to present various sales promotion programs with a wide range of potential consumers efficiently (Triandra et al., 2019). In order to compete in business, today's rapid technological developments must be a major concern for MSMEs. The performance of MSMEs will benefit from the use of social media platforms like Facebook, Instagram, and TikTok. (Purwantini & Anisa, 2018). E-commerce provides flexibility in production because it provides faster delivery information to customers, sends and receives offers more rapidly, and can support online and electronic payments (Wahyuni & Sari, 2021). E-commerce is very helpful for MSME owners in running their businesses in the current highly competitive era.

### **Influence of Accounting Information Systems Towards Successful SME Performance**

The data testing results in Table 8 show that using AIS has a positive and significant effect (p-value  $0.000 < 0.05$ ) on the success of MSME businesses. With accounting information, entrepreneurs can determine how much costs must be incurred to produce/run a business (Mastura et al., 2019). Using AIS to run a business can make it easier for business actors to make decisions. MSME owners must be able to quickly make decisions to avoid being left behind by other MSMEs (Maarip & Hidayatulloh, 2022). Business owners can use AIS to help with work such as planning, making business decisions and assisting in business management (Diansari & Rahmantio, 2020).

The use of accounting information has a major impact on business success (Riswanda & Priandika, 2021). Available accounting information, such as financial statements, will make it easier for business owners to obtain additional capital from the government and financial institutions. The increased capital sources will support business owners in continuing their business activities. Financial accounting



information is useful for knowing the capital structure and profits obtained by MSMEs in a certain period (Ariono & Sugiyanto, 2018). Business owners can easily use AIS in their business activities because it supports business success.

### CONCLUSION

This study aims to analyse the effect of e-commerce and AIS on the success of MSME businesses. The implementation of e-commerce has a positive and significant effect on the success of MSME businesses. The use of e-commerce is currently very important for MSME owners. E-commerce will facilitate and expand the market share of MSMEs so that the products they produce are better known by the public. Accounting Information System has a positive and significant effect on the success of MSME businesses. The use of AIS is currently very important for MSME owners. The business world is very competitive, so speed and accuracy in decision-making are needed. One of the tools that business owners can use in decision-making is the application of accounting information systems. Suggestions for further research can focus on more specific types of MSMEs, such as culinary, craft, or fashion MSMEs, to provide more in-depth analysis and develop research models by adding variables that are thought to support the success of MSME businesses.

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## TABLE

Table 1. Research Respondent Description

Description	Frequency	Percentage (%)
Gender		
Men	25	31,3%
Woman	55	68,8%

Age		
17 – 22	14	17,5%
23 – 28	22	27,5%
29 - 35	44	55,0%
Education Level		
Elementary School	4	5,0%
Junior High	6	7,5%
Senior High	50	62,5%
Diploma	2	2,5%
Bachelor Degree	14	17,5%
-	4	5,0%
Business Sector		
Service	12	15,0%
Goods	68	85,0%
E-Commerce		
Not used	0	0%
Used	80	100%
Accounting Information System (AIS)		
Manual	17	21,3%
Cash Book	52	65,0%
Journal	5	6,3%
Others	6	7,5%

Source: Primary Data (2023)

Table 2. Reliability Test

Variables	Cronbach Alpha	Description
Implementation of E-Commerce	0,801	Reliable
Accounting Information System	0,922	Reliable
Successful SME Performance	0,613	Reliable

Source: Primary Data (2023)

Table 3. Validity Test

Variables	Item	R-count	R-table
Implementation of E-Commerce	1	0,870	0,213
	2	0,873	
	3	0,737	
	4	0,641	
	5	0,665	
Accounting Information System	1	0,700	0,213
	2	0,771	
	3	0,928	
	4	0,941	
	5	0,911	
	6	0,936	
Successful SME Performance	1	0,607	0,213
	2	0,558	
	3	0,409	
	4	0,548	
	5	0,499	

Source: Primary Data (2023)

Table 4. Skewness-Kurtosis

	N	Sk		Kr	
	Statistic	Statistic	S.E	Statistic	Std. Error
Standardised Residual	80	0,231	0,269	0,026	0,532

Source: Primary Data (2023)

$$Zskew = \frac{S}{\sqrt{6/N}} \text{ and } Zkurt = \frac{K}{\sqrt{24/N}}$$

$$Zskew = \frac{S}{\sqrt{6/N}} = 0,231 \div \sqrt{6/80} = 0,843$$

$$Zkurt = \frac{S}{\sqrt{24/N}} = 0,026 \div \sqrt{24/80} = 0,047$$

Table 5. Multicollinearity Test Result

Variables	Tolerance	VIF
E-Commerce	0,544	1,833
AIS	0,544	1,838

Source: Primary Data (2023)

Table 6. Heteroscedasticity Test Result

Model	Standardised Coefficients	T-count	Sig.
	Beta		
(Constant)		0,705	0,069
Implementation of E-Commerce	0,047		0,142
Accounting Information System	0,025	0,691	0,529

Source: Primary Data (2023)

Table 7. Coefficient of Determination Result

Model	R	R Square	R <sup>2</sup>	Std. Error
1	0,780	0,609	0,599	1,230

Source: Primary Data (2023)

Table 8. F-Test Result

F-count	F-table	Sig.	Criteria	Description
59,902	3,115	0,000	P < 0,05	Significant

Source: Primary Data (2023)

Table 9. T-test Result

Model	Unstandardised Coefficients		T-value	Sig.
	Beta	Std. Error		
(Constant)	13,926	1,502	9,270	0,000
Implementation of E-Commerce	0,395	0,101	3,928	0,000
Accounting Information System	0,271	0,056	4,884	0,000

Source: Primary Data (2023)