The Effect of Accounting Information Systems on the Effectiveness of MSME Accounting Reporting in the Rawa Gebang Market, Langkat Regency

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Abstract

An accounting information system (AIS) is a set of information components used in accounting activities. The existence of an accounting information system allows the creation of order in the internal organization. This is because AIS makes it easier for human resources (HR) to obtain information related to the organization's economy. This information is utilized in the process of making and determining decisions. System accounting information system (AIS) also has constituent components. These components are the same as the components of the information system, namely, software, hardware, procedures, human resources, and databases. Mahatmayo (2014: 5) explains the components that enable accounting information systems to have important functions, including collecting and storing data about activities. Among them are collecting and storing data about activities carried out, so that management, employees, and databases can be utilized. activities carried out, so that management, employees, and external parties / interested parties can review things that have happened in the organization. Transforming data into information that is useful for management in making decisions in planning, implementing, and monitoring activities. Provide adequate controls to safeguard organizational assets including organizational data, and also to ensure that the data is available when needed accurately, and reliably.

Keywords : AIS, Financial Statemen Efectiveness, MSMEs

1. INTRODUCTION

The sustainability of SME businesses today can be seen in how SMEs are able and exist in uncertain conditions. The current uncertain conditions are caused by the COVID-19 pandemic this pandemic caused all economies to stagnate because all citizens are expected to carry out limited activities. Conditions like this greatly impact SMEs related to how SME sales, and SME profits. Surely the sales of these SMEs have decreased. Conditions that conditions like this indicate a declining SME performance (Mokodompit & Usman, 2018).

The economic condition of SMEs in Kudus Regency in particular is also experiencing a tremendous impact because Kudus is also included in the Kudus zone because Kudus is also included in the red zone. Based on data from Waluyo (2020) as the Head of the Department of Labor Industry Cooperatives Small and Medium Enterprises Kudus Regency, a total of 2,538 workers in Kudus Regency in May 2020 were were laid off, as a result of the decline in production. This shows that the performance of SMEs has decreased. Data related to the decline in SME performance is also supported by the results of the survey conducted by the Indonesian Institute of Sciences (LIPI). The number of North Sumatra's MSMEs are around 2.2 million, including farmers, traditional market traders, and others, but only about 40 percent have NPWP (sumut news.com). Declining sales This decline in sales if it continues to occur will result in the closure of these SMEs because these SMEs are not able to cover the costs incurred during the period. to cover the costs incurred during this pandemic. Therefore several factors must be considered related to the performance of this SME so that SMEs can run their business smoothly.

One of the factors that influence the performance of these SMEs is the understanding of accounting information systems. According to Endiana & Sudiartana (2016) understanding accounting information systems has an important role for business continuity because this accounting information system provides the right information for SMEs. SMEs fully understand that the use of technology in processing data to produce income statements will be very helpful so that there is effectiveness in doing business. This effectiveness in doing business can be called SME performance.

The second factor affecting SME performance is the application of accounting information systems. The application of accounting information systems is the implementation of the use of information technology in running the business. When SMEs understand the accounting information system, they will implement the system in running their business (Imbayani & Endiana, 2015). The application of this accounting information system will make it easier for SMEs to carry out their company operations so that SME performance will increase.

The third factor that affects SME performance is accounting knowledge. Accounting knowledge is the extent of knowledge that SMEs have in calculating the profit and loss of the business being run (Abdillah et al., 2019).

The fourth factor affecting SME performance is entrepreneurial ability. According to Lanang et al. (2014) entrepreneurial ability is the extent of the ability possessed by SMEs in creating innovative changes in the production process. SMEs that are able to create something innovative and creative will provide added value to SMEs, so that these SMEs will be more advanced in business. With the advancement of its business this is an indicator of SME performance increases. The results of this study are in line with research conducted by (Lanang et al., 2014). (Fahrianta et al., 2013) which found evidence that entrepreneurial ability affects the performance of SMEs. However, the results of this study are not in line with the results of research conducted by (Mukhlisiah et al., 2016) which states that entrepreneurial ability has no effect on SME performance.

This research is a replication of research conducted by Imbayani & Endiana (2015). The difference between this study and the previous one is by adding two independent variables, namely accounting knowledge and entrepreneurial ability. Accounting knowledge is an important factor to determine business continuity so it is also very important to assess the performance of an SME (Firdayanti, 2020). Meanwhile, entrepreneurial ability is also an important factor in determining the success or failure of a business (Lanang et al., 2014). If SMEs are not innovative in doing business, they will lose to other SMEs.

2. LITERATURE REVIEW

Definition of accounting information system according to Dasaratha V. Rama - Frederick L. Jones (2011) in his book entitled Accounting Information Systems, Accounting information system is a subsystem of SIM that provides accounting and financial information, as well as other information obtained from routine processing of accounting transactions.There are two important points in the study of information systems, namely: 1) System Decomposition System decomposition is the process of dividing a system into smaller subsystem parts. 2) Subsystem Interdependence 5 Subsystem interdependence is the ability of a system to achieve its goals depending on the effectiveness of its functions and subsystems is the ability of the system to achieve its goals depending on the effectiveness of functions and harmonious interactions between its subsystems. According to Marshall B. Romney, Paul John Steinbart (2014) in his book entitled Accounting Information Systems, a system is a series of two or more components that are interrelated and interact to achieve goals. SMEs must understand that running a business must be balanced with technology for the smooth running of their business (Imbayani & Endiana, 2015). Based on the Konwledge Based View (KBV) theory, which explains that knowledge is

very important for business sustainability. explains that knowledge is very important for business continuity. The knowledge in question is knowledge related to understanding accounting information systems. accounting information system.

The application of accounting information systems is a continuation of the understanding of accounting information systems, where if mini MSEs really understand the accounting information system that can facilitate SMEs in processing their information, then SMEs will apply the accounting information system in running their business. accounting information system in running its business. According to Imbayani & Endiana (2015), states that the application of accounting information systems is seen from how far the frequency of the use of accounting information systems in transactions, the more the frequency of use of accounting information systems in transactions will be accounting information system in transactions will result in convenience and efficiency for the company. In other words, the more often SMEs implement accounting information systems, the better accounting information system will result in good SME Financial Performance. This is also in line with Knowledge Based View (KBV) theory where knowledge is very important in implementing accounting information systems.

3. RESEARCH METHOD

The material used in this study is quantitative material related to the independent variable data (X1) with data on independent variables (X), namely Accounting Information Systems (X1). Effectiveness of Financial Reporting (Y). The research was carried out in several stages, namely the preliminary stage, data analysis, data interpretation and drawing conclusions, as follows:

1) The preliminary stage is carried out by collecting data and then knowing research phenomenon.
2) The second stage is the distribution of questionnaire data on the object of research, namely the Village of Market Rawa Gebang Langkat Regency.
3) The third stage is the data analysis stage by analyzing through a quantitative descriptive approach.
4) The fourth stage is the interpretation of data by interpreting the results of the predicted values of each variable and comparing them with the theory and results of previous research. Interpretation can prove theory, oppose theory and develop new theories as a reference to the results of the study develop new theories as a reference to the results of the study

4. RESULTS AND ANALYSIS

Results

The effect of the application of information systems on the effectiveness of financial reports

Christian et al., (2010) regarding the Design of Sales and Receivables Accounting Information Systems with the Object Oriented Analiysis Method for Distributor Companies. The result of the research is that the sales and receivables system that is still manual in this distributor company results in frequent duplication problems. It is hoped that the design of the sales and receivables accounting information system can facilitate the company's overall business processes.

Sultan Iskandar (2013) Regarding the Application of Sales Accounting Information Systems at PT.Star Multimedia Abadi Makassar. The result of the research is that the sales system and procedures implemented by the management of PT.Star Multimedia Abadi Makassar have been carried out effectively and adequately and have been in accordance with the operational needs that are needed by the company. Aisiyah Kusuma Wardani (2013) Regarding the Implementation of the Sales Accounting Information System of PT.Nasmoco Bengawan Motor Solo slamet Riyadi. Producing research Overall PT.Nasmoco Bengawan Motor has carried out car sales

activities, spare parts / spare parts and service services with an accounting information system that is in accordance with the components of the internal control structure model.

Analysis

Multiple Linear Regression Analysis Results

Multiple linear regression serves to make it easier to read the results and interpretation of regression in the form of equations. The equation or model contains constants and regression coefficients obtained from the results of data processing that has been done previously. With the help of the SPSS version 28.0 program in data processing, the following results were obtained: The preliminary stage is carried out by collecting data and then knowing research phenomenon.

Table.4.1 Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Eror	Beta		
(Constant)	3,249	1,169		2,780	0,006
Sistem Informasi	0,126	0,051	0,180	2,483	0,014
Efektivitas laporan keuangan	0,053	0,067	0,067	0,794	0,428

Source: Data processed by the author based on spss version 28.0 (2021)

The numbers in the multiple linear regression equation can be interpreted as follows:
From the form of this regression equation, it shows that if the value of X, is considered constant or does not change, Y will remain equal to 3,249. If the value of X increases by one unit, the value of Y decreases by 0.126.

Test Results Partial Significance (T Test)

The test in this study aims to determine or find the effect of each independent variable on the dependent. As found in table 4.12, the results are as follows:

Table 4.2. Partial Significance Test Results (T Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Eror	Beta		
Sistem Informasi	3,249 0,126	1,169 0,051	0,180	2,780 2,483	0,006 0,014
Efektivitas laporan keuangan	0,053	0,067	0,067	0,794	0,428

Source: Data processed by the author based on spss version 28.0 (2021)

From Table 4.12, the partial significance test results can be seen that the t-test value of each variable:
Information Systems has a calculated T value of 2.483 or sig 0.014 <0.05, which means Ho is rejected and H1 is accepted, it can be concluded that H1 is accepted. 0.05 which means Ho is

rejected and H1 is accepted, it can be concluded that economic motivation has a significant effect on the effectiveness of financial reports.

Determinant Coefficient Test Results (R^2)

This Determination coefficient test aims to determine or see the percentage of variation in the influence of the independent variable on the dependent variable.

Table 4.3. Determinant Coefficient Test Results (R2)
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,615[a]	0,378	0,361	1,44068

5. CONCLUSION

Based on the results of research and discussion, the conclusion is that the variable use of accounting information has a positive and significant effect on the success of MSEs in the tempeh chips industry. This means that increasing the use of accounting information in business activities carried out will increase the success of MSEs. The limitations of this study are because it only focuses on the variable use of information on business success. In addition, the answers respondents are subjective, this is because the respondent's answer leads to the respondent's perception of using accounting information for business success.

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