ACCOUNTING INFORMATION SYSTEMS INCREASE MSMEs PERFORMANCE

Nicholas Renaldoa*, Suhartib, Novita Yulia Putric, Cecilia

aEconomic and Business Faculty, Universitas Trisakti
bBusiness Faculty, Institut Bisnis dan Teknologi Pelita Indonesia
cInternational College of Chinese Studies, East China Normal University

Abstract
Micro, Small, and Medium Enterprises (MSMEs) are businesses that must be controlled by a community group or family. Micro, Small, and Medium Enterprises (MSMEs) have a strategic role in national economic development because apart from contributing to national economic growth they can also provide a large workforce. The inability to present the accounting and information used is one of the weaknesses of the management side. This study focuses on the effect of accounting information systems on performance in Micro, Small, and Medium Enterprises (UMKM). Company performance is the condition of the company which is analyzed using financial analysis tools so that good and bad conditions can be produced that reflect the company's financial performance in a certain period. The population in this study are the owners of Micro, Small, and Medium Enterprises spread across the city of Pekanbaru with a total of 1,201 units. The sample of this research is 100 respondents who own Micro, Small, and Medium Enterprises (MSMEs). Sampling uses the convenience sampling technique, a convenience sample is formed when we select elements from a population on the basis of what elements are easily obtained by owners of Micro, Small, and Medium Enterprises (MSMEs). The analytical tool used in this study is multiple linear regression. The results of this study indicate that the accounting information system variables affect the performance variables of Micro, Small, and Medium Enterprises (MSMEs) in the Pekanbaru city area.

Keywords: Micro, Small, Medium Enterprises (MSMEs), Accounting Information System, Performance

1.0 INTRODUCTION
Micro, Small, and Medium Enterprises (MSMEs) are one of the powerful drivers of the people's economy. Micro, Small, and Medium Enterprises (MSMEs) have an important role in the economic and industrial growth of a country, a business entity, especially MSME, is required to make changes in order to increase its competitiveness, this is because many small and medium entrepreneurs depart from family/home industries so that management is not managed properly. Pekanbaru is a city that is famous for its entrepreneurs, most of these entrepreneurs operate on a home-based scale. Data obtained from the Pekanbaru City Disperindagkop revealed that the growth of home industries based on centers was calculated in quite large numbers.

Behind the relatively high growth of MSMEs in Pekanbaru City, there are several classic problems faced by MSMEs, namely the low productivity of MSMEs. Some of the things that cause this low productivity are partly due to the low quality of MSME human resources, especially in the areas of management, organization, mastery of technology, and marketing (Suhairi, 2006).

In addition to low productivity, MSMEs are also faced with limited access to productive resources, especially the capital, technology, information (Chandra, Renaldo, & Putra, 2018), and markets. Development of these SMEs, as the results of research conducted by Nair and Rittenberg (1982), Wahdini and Suhairi (2006) concluded that banks do not see any difference between large businesses and SMEs, all of them are required to meet the requirements including having to provide financial reports to be able to use as a basis for providing loans to prospective debtors. This is where the importance of accounting information systems (Hla & Teru, 2015) for MSMEs, because by properly organizing accounting information systems, MSMEs can provide more complete and structured information regarding their business and financial position. In general, MSMEs or especially micro and small entrepreneurs have not managed and used accounting information optimally in managing their businesses (Pinasti, 2001).
Therefore the Pekanbaru City Government needs to strengthen the micro, small and medium enterprise (MSMEs) sector. Creating a conducive climate for MSMEs, expanding marketing networks within the framework of increasing market share, increasing access to capital, improving the quality of human resources (HR), developing business innovation and creativity, involving MSMEs in various promotional events or exhibitions, and conducting entrepreneurship, technology training environmentally sound production and information technology.

Information technology itself is something that inevitably must be mastered by actors in SMEs to face global competition. So that the government expects that by using information technology there will be an increase in the performance of the MSMEs themselves. Company performance is a description of the company's condition which is analyzed with financial analysis tools so that it can be seen whether the company's financial condition is good or bad which reflects work performance in a certain period. Performance measurement is the qualification and efficiency of a company or segment or effectiveness in operating a business during an accounting period. Basically, an accounting information system (Trabulsi, 2018) can add value to SMEs by increasing efficiency of SMEs, improving the quality of SMEs, providing timely and reliable information for making decisions, increasing the competitive advantage of SMEs, and improving communication.

Accounting information has an important role to achieve business success, including for small businesses (Pinasti, 2007). Accounting information can be a reliable basis for decision-making in the management of small and medium enterprises, including pricing decisions, market development, including investment decisions (Suhairi, et al., 2004). However, in reality, small entrepreneurs do not organize and use accounting information in managing their business (Pinasti, 2001), so the quality of financial reports for MSMEs is still low (Rudiantoro & Siregar, 2011).

Some of the causes for the phenomenon of not implementing accounting practices optimally and not utilizing accounting information for MSMEs are as follows: 1. There is a perception of the urgency of the existence of an accounting information system for MSMEs, 2. Limited knowledge of Accounting for MSME Owners/Staff, 3. There are Cost-Considerations Benefits (cost-effectiveness) for MSMEs, 4. Size of MSMEs.

For this phenomenon, this study aims to analyze the extent to which the influence of accounting information systems has on the performance of MSMEs so that it can become input for local governments to adopt policies related to MSME management and find implementation solutions and produce broader and more focused research space in development efforts, and improving the quality of MSMEs in Pekanbaru City.

Research related to the analysis of the effect of the application of accounting information systems on the performance of MSMEs has been carried out several times, including by Tiyara Sari (2011) with the research title Utilization of Information Technology and Its Influence on the Performance of SMEs (Small and Medium Enterprises) in the Surabaya Region where the research results show that the performance SMEs are influenced by the use of information technology. The information technology utilization variable used in this study was measured by looking at several indicators, namely, social factors, affect, complexity, task suitability, long-term consequences, and facilitating conditions. The sample used in this research is respondents in SMEs, especially in the Surabaya area, namely business owners and employees who are engaged in jobs related to information technology. Wilya Randika (2013) conducted research by taking a sample of MSMEs in Serpong City using panel data and using the variables Return on Sales (ROS) and Return on Assets (ROA). From this study, the Accounting Information System (AIS) has a positive effect on ROA. As for the ROS variable, AIS has a negative effect.

2.0 LITERATURE REVIEW

MSME
MSMEs according to the State Ministry for Cooperatives and Small and Medium Enterprises (Menkop and UKM), what is meant by Small Enterprises (UK), including Micro Enterprises (UMI), are business entities that have a maximum net worth of IDR 200,000,000, excluding land and business premises, and have annual sales of a maximum of IDR 1,000,000,000. Meanwhile, medium enterprises (UM) are business entities owned by Indonesian citizens who have a net worth of more than Rp. 200,000,000 to.d. IDR 10,000,000,000, excluding land and buildings.

The definition according to Law no. 20 of 2008 concerns Micro, Small, and Medium Enterprises. What is called a small business is an entity that has the following criteria: 1) Net worth of more than IDR 50,000,000.00 (fifty million rupiahs) up to a maximum of IDR 500,000,000.00 (five hundred million rupiahs) excluding land and buildings for business premises; and 2) Have annual sales proceeds of more than IDR 300,000,000.00 (three hundred million rupiahs) up to a maximum of IDR 2,500,000,000.00 (two billion five hundred million rupiahs).

Meanwhile, so-called Medium Enterprises are business entities that have the following criteria: 1) Net worth of more than IDR 500,000,000.00 (five hundred million rupiahs) up to a maximum of IDR 10,000,000,000.00 (ten billion rupiahs) does not include land and buildings for business premises, and 2) Have annual sales proceeds of more than IDR 2,500,000,000.00 (two billion five hundred million rupiahs) up to a maximum of IDR 50,000,000,000.00 (fifty billion rupiahs). b. Small Business Criteria Small business criteria according to Law no. 9 of 1995 are as follows: 1) Have a maximum net worth of Rp. 200,000,000. - (Two Hundred Million Rupiah) excluding land and buildings for business premises. 2) Have annual sales results of at most Rp. 1,000,000,000,- (One Billion Rupiah). 3) Owned by Indonesian Citizens. 4) Standing alone, not a subsidiary or branch of a company that is not
owned, controlled, or affiliated either directly or indirectly with Medium Enterprises or Large Enterprises. 5) In the form of an individual business, a business entity that is not a legal entity, or a business entity that is a legal entity.

**Accounting Information System**

The definition of an Accounting Information System according to Romney and Steinbart (2011) is human resources, tools, and capital in a company that is responsible for (1) preparing financial information and (2) collecting and processing various company transactions. In connection with SIA, Hall (2009) provides a statement regarding transactions, namely transactions are divided into two classes financial transactions and non-financial transactions. A financial transaction is an economic event that affects the assets and equity of a company, is reflected in its accounts, and is measured in monetary terms. Non-financial transactions: includes all events processed by enterprise information systems (Ali, Omar, & Bakar, 2016) that do not meet the narrow definition of financial transactions. So, SIA does not only process financial data, non-financial data is also included because in decision making not only is financial information needed but non-financial information about a condition and condition can also be used as a consideration in decision-making.

In principle, AIS has an important role in a company. AIS provides assistance in the decision-making process. The conclusion is that a good information system must have the principles of the suitability of the system design with the objectives of the information system and the company. The Accounting Information System is basically designed and implemented to provide information to company management. From the results of this accounting information system, the information needed for decision-making in achieving company goals will be obtained.

**Components and Functions of Accounting Information Systems**

According to Romney and Steinbart (2011), the Accounting Information System is divided into six components, namely:

1. People. The people who use the system
2. Procedures and instructions used to collect, process, and store data
3. Data regarding companies and business activities
4. Software used to process data
5. Information technology infrastructure, including computers, peripheral devices, and communication networks used in accounting information systems
6. Internal control and security measures that protect accounting information system data

These components enable the accounting information system to fulfill three main business functions, namely:

1. Collect and store data on the activities carried out by the company, the resources affected by these activities, and the actors involved in these activities, so that management, employees, and interested outside parties can review what happened.
2. Turning data into useful information for management to make decisions in planning, implementing, and monitoring activities.
3. Provide adequate controls to safeguard company assets, including organizational data, to ensure that the data is available when needed, accurate and reliable.

**Objectives of Accounting Information Systems**

The purpose of preparing an accounting information system is the same as the purpose of preparing an accounting system, including:

1. To provide information for managers on new business activities.
2. To improve the information generated by the existing system, both regarding quality, accuracy of presentation and information structure.
3. To improve accounting controls & internal checks, namely to improve the level of reliability of accounting information and to provide complete records regarding accountability and protection of company assets
4. To reduce clerical costs in maintaining accounting records. The above objectives can be explained that usually companies just starting their business really need the preparation of a complete accounting information system. However, sometimes the existing accounting information system cannot meet management’s needs, both in terms of quality, accuracy of presentation and structure of the information contained in the report. By improving accounting oversight and internal control, accountability for the use of organizational assets can be carried out properly.

**Definition of Performance**

According to Wibowo (2008), performance comes from the notion of performance. The definition of performance is a result of work or work performance. However, actual performance has a broad meaning, not only the result of work but how the work process takes place. performance is the result of work that has a relationship with the organization’s strategic objectives, and customer satisfaction (Putra & Renaldo, 2020), and contributes to the economy (Wilya, 2013). Company performance consists of financial performance, business performance, and organizational performance. Financial performance is at the center of the area of organizational effectiveness.
This performance measure is considered very important, but not sufficient to define overall effectiveness. Accounting-based standards such as return on assets, return on sales and return on equity measure financial success. These indicators describe the current profitability.

**Performance Measurement**

One of the factors that can reflect the performance of a company is the financial report which is a source of information produced by the company and is made by the management on a regular basis. The information contained in these financial reports is needed by users of financial reports, both internal and external to the company, in meeting their different needs (Hanafi, 2003 in Wilya 2013).

The company's external parties, especially investors, really need the information contained in the financial statements to be able to predict the success of the company's performance in the future. One of the parameters that are often used to assess the success of a company's performance is the level of profit. The level of profit or loss of a company can be seen in the income statement issued by the company. However, the increase or decrease in the level of profit cannot be ascertained (Syafrina, 2010). Not all performance measurements in large companies can be applied to MSMEs due to the simplicity of recording in MSMEs. Not all MSMEs publish financial reports, most MSMEs only record their gross circulation (Krisdiartiw, 2008). In this study, a measure of company performance is assessed through Return on Assets (ROA).

Return on Assets (ROA) is a comparison between net income and the average total assets owned by the company (Kieso, 2008). A positive ROA indicates that the total assets used to operate are able to provide profit to the company. Conversely, if the return on assets is negative, it indicates that of the total assets used, the company suffers a loss. So if a company has a high positive ROA then the company has a great opportunity to increase its own capital growth. But on the contrary, if the total assets used by the company do not generate profits, it will hinder the growth of its own capital. ROA is a company's financial ratios related to earning or profitability aspects. ROA serves to measure a company's effectiveness in generating profits by utilizing its assets. The greater the ROA owned by a company, the more efficient use of assets by the company to operate so that it will increase profits. Large profits will attract investors because the company has a higher rate of return.

**The Framework of Thought and Hypotheses**

The main goal of a company is to maximize its profits, both large companies and SMEs. To achieve this goal, companies must be responsive to environmental changes, especially with the information technology revolution. Today, information technology is a must in many companies. It is difficult to gain a competitive advantage and survive without the adoption or implementation of information technology. Studies have shown that the most widely used information system is the accounting information system, especially in the aspect of financial reporting. The main advantages of optimal use of accounting information systems in SMEs are a better adaptation to environmental changes and increased competitiveness (Grande, Estébanez, & Colomina, in Wilya 2013).

The function of the accounting information system itself is to collect, record, classify, and summarize information to assist managers in planning, controlling, and evaluating (Hall 2003). The accounting information system produces information for each operation such as planning and control (Renaldo, Sudarno, & Hutahuruk, 2020b; Renaldo, Sudarno, Hutahuruk, Suyono, & Suhardjo, 2021) information and performance evaluation information. In addition, planning is used to control and coordinate production activities (Scarbrough et al., 1991 in Wilya 2013). Performance evaluation information consists of financial and non-financial performance information. Financial performance information is used to assess the level of achievement of a goal by using return on assets (ROA), return on sales (ROS), and return on investments (ROI) (Miller, 1992 in Wilya 2013).

Research by Tiyara Sari (2011), Wilya (2013), and Kadek (2014) states that accounting information systems affect performance. Based on the literature review above, if a company implements an accounting information system in processing its data, it will have an impact on the information results that will be produced. The resulting information will be more reliable so that it can assist in making the right decision. Making the right decision will help the company to achieve its main goal, which is to maximize its profits. Therefore, the hypothesis in this study is as follows:

**H1:** The application of Accounting Information Systems (AIS) has a positive effect on MSME performance.

---

**Figure 1. Research Framework**

![Research Framework](image-url)
3.0 METHODOLOGY

The research methodology includes a discussion of the population and sample to be used as well as a discussion of how to conduct sampling.

Population and Sample
The population of this study is all MSMEs in Pekanbaru City. While the sampling technique used is convenience sampling, namely a technique where subjects are selected because of their convenient accessibility and proximity to researchers, and random sample selection is based on strata where the population is grouped into sub-populations based on the type of industry. The sample criteria are as follows:

a. The SMEs studied are SMEs engaged in various fields/industries, both trading companies and service companies, which are located in the City of Pekanbaru.

b. MSMEs that have conducted business activities for at least 2 years.

c. This research was conducted on MSME actors in Pekanbaru City.

d. The definition of MSMEs referred to in this study is the definition of MSMEs according to Law Number 20 of 2008 concerning Micro, Small, and Medium Enterprises.

Data and Data Sources
The data used is Primary Data obtained by means of field studies. The tool for collecting primary data is a survey. Questionnaires were distributed to SMEs with the method previously described. The primary data obtained from this survey is in the form of quantitative data which will later be processed to produce an overview of the relationship between the application of accounting information systems to company performance.

Research Variables and Variable Operational Definitions
The independent variable used in this study is the accounting information system, while the dependent variable in this study is company performance, and the control variables used in this study are total assets and the number of employees.

The dependent variable in this study is company performance. Where is performance measurement companies use Return on Assets (ROA). ROA measurement is carried out to determine the company's ability to generate profits by using the total assets it owns. A positive ROA indicates that the total assets used to operate are able to provide profit to the company. Conversely, if the ROA is negative, it indicates that the company is experiencing losses. ROA formula is as follows:

\[ \text{Return on Assets} = \frac{(Net \ Income)}{(Total \ Assets)} \]

In this study, there is one independent variable, namely the accounting information system, this variable is measured using a dummy variable. A dummy variable is a variable that has two or more distinct levels, which are coded with the number 0 or 1. A dummy variable is a variable that is used to quantify qualitative variables.

Kharrudin, Ashhari, and Nassir (2010) used a dummy variable to indicate a company that uses an accounting information system and does not use an accounting information system. Dummy use of accounting information systems has a value of 1 if MSMEs have used and are currently using accounting information systems in managing their companies such as DEA, MYOB, and others (including if the MSMEs use Microsoft Excel). Meanwhile, a dummy accounting information system will have a value of 0 if MSMEs do not use accounting information systems at all or keep records simply or manually. The research questionnaire given to SMEs in the use of information systems refers to research Wilia (2013).

Control variables are variables that are controlled or kept constant so that the relationship between the independent variable and the dependent variable is not influenced by external factors that are not examined (Sugiyono, 2009). The size of the business (firm size) is used by researchers as a control variable. Business size is divided into two proxies, namely total assets as measured by the natural logarithm of total assets (LNTA) and the number of employees (Nassir, et al, 2010). Due to the large nominal value, for data processing purposes, the natural log of the total assets is sought so that the unit value can be equated with other variables.

Data Analysis Method
Methods of data analysis using descriptive analysis test, classic assumption test, and significance test. Descriptive analysis test is carried out with the aim of obtaining an overview of the data, which includes calculating the average, median, standard deviation, maximum value, and minimum value. The second test is classical assumption test analysis.

Classical Assumption Test
Multicollinearity Test
Multicollinearity is the existence of a specific relationship (nearly perfect) between independent variables, so the regression model obtained is not valid for predicting the value of the independent variable. The diagnosis for knowing the presence of multicollinearity is to determine the value of the Variance Inflation Factor (VIF). An
indicator of the existence of multicollinearity is when the VIF value is close to 8 - 10 (Hair, Jr. et al., 1995 in Mutrovina 2009).

**Heteroscedasticity Test**

Heteroscedasticity is to test whether, in the regression model, there is an unequal variance of the residuals from one observation to another. The statistical tool used to detect this problem is glejser test, it can be concluded that there is no heteroscedasticity if significant value above 0.05, or vice versa (Mutrovina, 2009).

**Normality Test**

The normality test aims to test whether, in the regression method, the dependent variable and independent variable both have a normal distribution or not (Ghozali, 2009). A good regression model is data that is normally distributed or close to normal. In this study, to detect whether the data is normally distributed or not, use one sample kolmogorov-smirnov test, where significant value above 0.05, then the model has normal distribution.

**Autocorrelation Test**

Statistical tests from Durbin Watson are used to detect whether there is a serial correlation (Autocorrelation) or not in the time series data used. Serial correlation is a problem where in a set of observations for a particular variable between one observation and another there is a relationship or correlation. To detect autocorrelation, use the run test, where the significant value above 0.05, there is no autocorrelation.

**Multiple Linear Regression Method**

The multiple linear regression method is a method used to test the effect of two or more independent variables on the dependent variable with a measuring scale or ratio in a linear equation (Indriantoro and Supomo, 2002). The dependent variable in this study is the company’s performance with the return on assets (ROA) approach as previously described. Researchers have a research model that will be tested empirically to determine the effect of accounting information systems on company performance. The research model is described as follows according to similar research conducted by Kharrudin, Ashhari, and Nassir (2010). and Wilya radika (2013).

\[
ROA = a + b_1 AIS + b_2 TA + b_3 NE + e
\]

Information:
- ROA : Return on Assets
- AIS : Accounting Information System
- TA : Total Assets
- NE : Number of Employee
- a : Constant
- \( b_{1,3} \) : Regression Coefficient
- e : Error

**Test of Significance of Individual Parameters (Test of Statistics t)**

According to Ghozali (2005), the t-statistical test basically shows how far the influence of one independent variable individually in explaining the dependent variable. The test was carried out using a significance level of 0.05 (\( \alpha = 5\% \)). Acceptance or rejection of the hypothesis is carried out with the following criteria:

1. If the significant value is > 0.05 then the hypothesis is rejected (the regression coefficient is not significant). This means that partially the independent variables do not have a significant influence on the dependent variable.
2. If the significant value is \( \leq 0.05 \) then the hypothesis is accepted (significant regression coefficient). This means that partially the independent variable has a significant influence on the dependent variable.

### 4.0 RESULTS AND DISCUSSION

**Description of Research Results**

For the purposes of the current research analysis, the data that are taken into account are ROA, accounting information systems, total assets, and number of employees. Based on the results of SPSS calculations, here are the results.

<table>
<thead>
<tr>
<th>Table 1. Descriptive Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>Return on Assets</td>
</tr>
<tr>
<td>Accounting Information System</td>
</tr>
<tr>
<td>Total Assets</td>
</tr>
<tr>
<td>Number of Employee</td>
</tr>
</tbody>
</table>

*Source: Processed Data, 2021*
Classical Assumption Test

<table>
<thead>
<tr>
<th>Model</th>
<th>B</th>
<th>t</th>
<th>Sig.1</th>
<th>VIF</th>
<th>Sig.2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constant</td>
<td>23.356</td>
<td>5.162</td>
<td>0.000</td>
<td>0.670</td>
<td></td>
</tr>
<tr>
<td>AIS</td>
<td>3.590</td>
<td>4.252</td>
<td>0.000</td>
<td>1.886</td>
<td>0.157</td>
</tr>
<tr>
<td>TA</td>
<td>0.447</td>
<td>1.632</td>
<td>0.104</td>
<td>1.937</td>
<td>0.217</td>
</tr>
<tr>
<td>NE</td>
<td>-1.157</td>
<td>-5.303</td>
<td>0.000</td>
<td>1.274</td>
<td>0.711</td>
</tr>
</tbody>
</table>

$F$ Test (Sig) 9.621 (0.000)  
Adjusted R Square 0.759

<table>
<thead>
<tr>
<th>Sig.1 = Sig. of t test; Sig.2 = Sig. of Glejser test</th>
</tr>
</thead>
</table>

Source: Processed Data, 2021

The results showed that all the classical assumption test results have been fulfilled. Next is the multiple regression test.

Multiple Regression Analysis

Based on the test results, the regression equation can be formed as follows:

$$ROA = 23.356 + 3.590AIS + 0.447TA - 1.157NE$$

From the test results, it is also seen that the adjusted R Square value is 0.759. This result includes a strong influence, where a 75.9% change in ROA, is influenced by the application of accounting information systems, total assets, and the number of employees. While the remaining 24.1% is influenced by other factors outside the regression model.

Partial Testing (T-Test)

This study uses data analysis techniques using regression. To find out that the partially independent variable has a significant effect on the dependent variable. Based on the results of data processing using SPSS, it appears that the hypothesis being tested, the application of Accounting Information Systems (AIS) has a positive effect on MSME performance, is accepted at an alpha of 1%.

Discussion

From the analysis of the data above, the results show that the accounting information system has an effect on the performance of MSMEs in Pekanbaru City, shown in table 4.8. AIS value is less than 0.05 so with a significance level of 5% the accounting information system variable significantly affects the dependent variable of performance. By using accounting information systems in managing their business, MSMEs will obtain more reliable information so that they can assist in making the right decisions. Making the right decision will help MSMEs to achieve their main goal, which is to maximize profits and have a great opportunity to increase their own capital growth.

The accounting information system itself can add value to MSMEs in Pekanbaru City, as companies in general, MSMEs in Pekanbaru City have the main goal of providing value for customers, if the value created by the MSMEs is greater than the cost to produce it, it can be said that the MSMEs are profitable.

An accounting information system is a supporting activity that can be used to carry out the main activities more efficiently and effectively in the following way.

1. Can improve products or services by increasing quality, reducing costs, or adding attributes desired by MSME consumers. This is done by utilizing an information system to monitor the production process so that the results of monitoring the production process will produce products with higher quality and a smaller amount of raw materials.
2. Can increase the efficiency of SMEs.
3. Can improve timely and reliable information to improve decision-making. This capability can be utilized by MSMEs to operate widely with sales centers in various regions.
4. Can increase the competitive advantage of SMEs.
5. Can improve communication.
This reinforces the research results of Tiyara Sari (2011), Wilya (2013), and Kadek (2014) which state that information systems affect the performance of MSMEs. As for the asset variable, based on table 4.8 it appears to significantly affect ROA, the higher the change in total assets, the higher the ROA number. Return on Assets (ROA) is a form of profitability ratio to measure a company's ability to generate profit by using the existing total assets. ROA is a net tax profit ratio which also means a measure to assess how much the rate of return on the assets owned by the company. A positive ROA indicates that the total assets used for the company's operations are able to provide profit for the company, whereas a negative ROA indicates that the total assets used do not provide a profit.

5.0 CONCLUSION

Conclusion
Based on the exploration results of research results related to the influence of accounting information systems on MSMEs, several conclusions can be drawn, including:
1. The Accounting Information System has a positive effect on the performance of MSMEs. So it can be seen how the role of accounting information systems in the development of MSMEs is very clear.
2. The existence of MSMEs in Pekanbaru is increasingly showing an increase from year to year, not only an increase in the number of MSME units but also an increase in the contribution of MSMEs to employment is something that the local government needs to pay attention to.
3. Accounting practices in an accounting information system for MSMEs in Pekanbaru are still low, resulting in no optimal utilization of accounting information in MSME development.
4. The failure to realize the importance of optimal accounting information for MSMEs so far is not solely a mistake or deficiency of MSME actors, but also due to the not-yet-optimal role of the government and society in encouraging and facilitating accounting practices within the scope of information systems in MSME.

Recommendation
Recommendations that can be given from the results of this study are:
1. For local governments, apart from being expected to be able to optimize their role in the development and empowerment of MSMEs in Indonesia, are also constantly seeking to improve the capabilities of MSMEs in business and financial management. The regional government of Pekanbaru City is expected to always encourage the progress of MSME, especially in terms of improving the quality of MSMEs by providing:
   a. Accounting information system management training.
   b. Training on bookkeeping procedures for MSME actors so that they are able to face global competition in the industrial world.
   c. Awareness dissemination of the importance of professional business management which leads to the improvement of MSMEs themselves.
2. Conducting empirical testing or further tracing of the conclusions generated in this study, such as adding behavioral (Hafni, Renaldo, Chandra, & Thaief, 2020; Nyoto, Renaldo, Karuppannan, Bhuiyan, & Kumarasamy, 2021; Renaldo, Andi, Nur, Junaedi, & Panjaitan, 2021; Renaldo, Sudarno, & Hutahuruk, 2020a), social (Suyono, Suhardjo, Renaldo, Sudarno, & Sari, 2021), technological (Renaldo, Sudarno, Hutahuruk, Junaedi, et al., 2021), governance (Yusrizal, Renaldo, & Hasri, 2021), web accounting (Renaldo, Suhardjo, Putri, Severdy, & Juventia, 2021), and other factors.
3. Directing research on finding the right implementation of accounting information system formulations, and in accordance with the capabilities of MSMEs and information needs that can be applied to MSMEs.

References


Republik Indonesia. Undang-Undang Republik Indonesia Nomor 20 Tahun 2008 tentang Usaha Mikro, Kecil dan Menengah.


Wilya (2013), Pengaruh Sistem Informasi Akuntansi terhadap Kinerja UMKM, *skripsi Jurusan Akuntansi Universitas Syarif Hidayatullah*