



Factors Influencing the Use of Account Information Systems and its Impact on Small and Medium Enterprises Performance: Systematic Literature Review

Charles Tandilino ^{1*}, Haliah ², Nirwana ³

Universitas Hasanuddin

Corresponding Author: Charles Tandilino charlestandilino@gmail.com

ARTICLE INFO

Keywords: SMEs, Accounting Information Systems, Performance, Financial

Received : 4 March

Revised : 20 March

Accepted : 22 April

©2024 Tandilino, Haliah, Nirwana: This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/)



ABSTRACT

The viability of Small and Medium Enterprises is heavily reliant on effectively managed firm finance management. Utilizing technology and information through an Accounting Information System is beneficial for businesses as it aids in the management of financial transactions, financial reporting, and financial decision-making. This article employs the Systematic Literature Review research methodology, utilizing several papers indexed by Scopus from 2015 to 2024. Researchers investigate the characteristics that facilitate the adoption of Accounting Information Systems in Small and Medium Enterprises (SMEs) and their influence on corporate performance to ensure the long-term viability of SMEs in the face of business challenges and advancements. An Accounting Information System is crucial for assessing the progress of SME businesses and obtaining assistance from internal and external stakeholders. This is particularly important given the significant influence that Small and Medium Enterprises have on the national economy

INTRODUCTION

Small and medium-sized enterprises (SMEs) currently dominate the development of businesses. Small and medium-sized enterprises play a crucial role in the development and growth of a country's economy, directly contributing to the rise in Gross Domestic Product (GDP). For SMEs, it is crucial to prioritize financial reporting when executing business operations. Small and medium-sized enterprises are very vulnerable to business challenges because they are generally managed only by individuals who have not long plunged into the business world and have minimal experience. SMEs are identical to very simple, unlike the complexity of large enterprises that have some functions and employees. The proficiency of SMEs in handling and documenting business finances involves the systematic and efficient management of income and expenses. The process of financial recording significantly impacts the growth and progress of a corporation. Accounting provides SME owners with insights into the financial status and progress of their business, including the company's profits and losses. This can enable accounting to serve as a standard for future business decision-making and strategy.

The Accounting Information System (AIS) has revolutionized accounting management in the current era of advancing technology and information. An Accounting Information System is a fusion of information technology and accounting procedures. The main objective of this system is to streamline and simplify the handling, analysis, and documentation of financial information inside an organization. By effectively administering the Accounting Information System, SMEs may efficiently oversee their business operations, ensuring continuous and even rapid growth. This is achieved by acquiring crucial financial information, which serves as the foundation for making informed corporate decisions.

This study focuses on examining the factors that contribute to the implementation of Accounting Information Systems in small and medium-sized enterprises and their impact on small and medium-sized enterprise's performance. The author utilized the approach of Systematic Literature Review to conduct the research. The authors evaluated the article based on its scope, relevancy, year of publication, country of research, chosen research methodology, and accomplished research outcomes. After elucidating the evolution of small and medium-sized firms in the contemporary age. The introduction section provides an overview, while the second section delves into the evolution and investigation of accounting information systems up to the current day. The third section outlines the systematic literature review methodology. This section provides a clear definition of the literature survey and outlines the specific criteria for qualifying research, which involves conducting a thorough search, collecting relevant published papers, and carefully selecting the most appropriate ones. The fourth section pertains to the findings of the research, while the fifth section focuses on the analysis and interpretation of the results obtained from the systematic literature scan. The conclusion section involves the analysis of research questions and the evaluation of the extent to which the purpose has been achieved.

LITERATURE REVIEW

Accounting information system refers to accounting personnel using accounting system software to make accounting books and financial statements, and using computer technology to input, summarize, calculate, and count original accounting vouchers, which refers to the management system that reports financial data obtained by analysis to the company. The bookkeeping mode of the accounting information system replaces the original manual bookkeeping mode, which improves the efficiency of corporate financial operations. As an independent subsystem of the business information system, the accounting information system vigorously supports the decision-making of business operators, which is very convenient. In addition, through the accounting information system, you can grasp the company's financial information and status at any time in order not to lag behind the company's specific interests at any time, and improve the company's ability to perform related activities (Deng, 2022). In Accounting Information Systems, software and technology tools are crucial in maximizing system performance (Hermansyah, 2023).

Accounting Information Systems are not merely tools or computer programs, but rather systems that combine information technology with accounting principles to effectively and accurately manage financial data. This approach not only revolutionizes the way corporations handle their finances but also serves as a transformative cornerstone in the decision-making process. The system's objective is to gather, analyze, and display pertinent and precise financial data to facilitate decision-making inside a business. The level of digitalization in Industry 4.0 is still relatively low for small and medium-sized enterprises in both developed and developing countries. Small and medium-sized enterprises significantly trail larger organizations in adopting digital transformation, exposing them to possible vulnerabilities and crises (Horvath & Szabo, 2019). Small and medium-sized enterprises are typically held by family members or close friends. The proprietors of these businesses tend to make all choices based on their qualities, including their attitudes, knowledge, and experience. The primary attributes of owners are their innovative nature and their disposition towards embracing change (Sastararuji et al., 2022). Enabling small and medium-sized enterprises is crucial from a strategic standpoint, as it can invigorate the economies of emerging nations across the globe. Nevertheless, small and medium-sized enterprises sometimes need help to grow due to their comparatively modest financial resources and limited access to numerous key areas such as finance, technology, skilled labor, market-entry, and market intelligence (Ratmono et al., 2023).

The increase in the use of computers and the rapid development of information technology have had a positive effect on accounting with advanced accounting applications and programs. SMEs often do not have an adequate accounting system even though the accounting system can mitigate the causes of crises and bankruptcies and support strategic turnaround. SMEs are often unable to implement adequate accounting systems due to resource limitations such as financial and human resources (Kusumawardhani et al., 2024). The core

components of AIS include hardware, software, personnel, procedures, and data. The system contributes to operationalizing and automating financial activities and generates data. AIS is the lifeline of an organization; without it, corporate activities cannot be effectively planned, coordinated, or controlled (Ratmono et al., 2023). The application of AIS is crucial for the adaptation of best practices and its development. Accounting information provided by AIS is required by the manager (decision maker) to establish and predict future strategic business goals (Lutfi, 2022a). Business digitization transforms the way entrepreneurs work from conventional systems to virtual in the virtual world to make business operations more efficient. The digitization of SMEs will make it easier for SME entrepreneurs to focus more on things that are more important than operational ones that are repetitive. Innovation in information technology gives SMEs a great opportunity to thrive (Haliah et al., 2022).

METHODOLOGY

The study conducted a systematic literature review to examine the factors that contribute to the adoption of Accounting Information Systems in Small and Medium Enterprises and their impact on the performance of Small and Medium Enterprises in business development. This study is conducted through the process of identifying, selecting, analyzing, and synthesizing publications. The author employed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) to substantiate the technique. In addition, the author used software named Watake Uake Tools to compile the criteria for eligibility, methods for searching articles, processes for collecting data, and processes for selecting and extracting data.

Eligibility Criteria and Information Source

The author conducts a systematic literature review, presenting important data and doing comparisons and analysis. Consequently, only significant data is taken into account throughout the gathering and examination of each piece. We establish and execute specific requirements for choosing publications that are pertinent to this research. The Watake Uake Tools application offers a collection of eligibility criteria as provided by the Author. The eligibility criteria employed in this study pertain to source publications sourced from the scientific publications cataloged by Scopus and published in the English language between 2015 and 2024. The logical operator OR is used to consider the following keywords: "small accounting system", "small medium accounting information system", "SMEs accounting systems", "SME accounting information", "SMEs accounting Information systems".

Search Strategy and Data Collection Process

The search strategy is supported by eligibility criteria and performs a search filter for articles that originate from the Scopus-indexed repository. The selection strategy is based on eligible criteria that have been categorized initially by using a search based on the title according to the targeted keyword. The author collected 90 published articles and will perform data filtering through the Watake Uake Tools application and data processing through the Microsoft Excel application by eliminating duplication, year criteria, and accounting information system associations with the article.

Selection Process and Extraction Data

After determining eligibility criteria, information source, search strategy, and data collection process, article selection is carried out. According to Figure(1), the author has collected 90 articles corresponding to the keyword considered. We managed the articles collected and removed most duplicate publications and filtered the year of the article from 2015–2024 and reduced it to 45 articles. After that, we checked and analyzed articles related to titles, themes, and abstractions related to the purpose of writing on the templates provided by the Watase Uake Tool Application. A total of 20 articles were deleted because they were less related to the purpose of writing. 5 articles were deleted because the author had difficulty collecting the articles due to limited resources. The author ended up using 20 articles that matched the criteria and would undertake further systematic review.

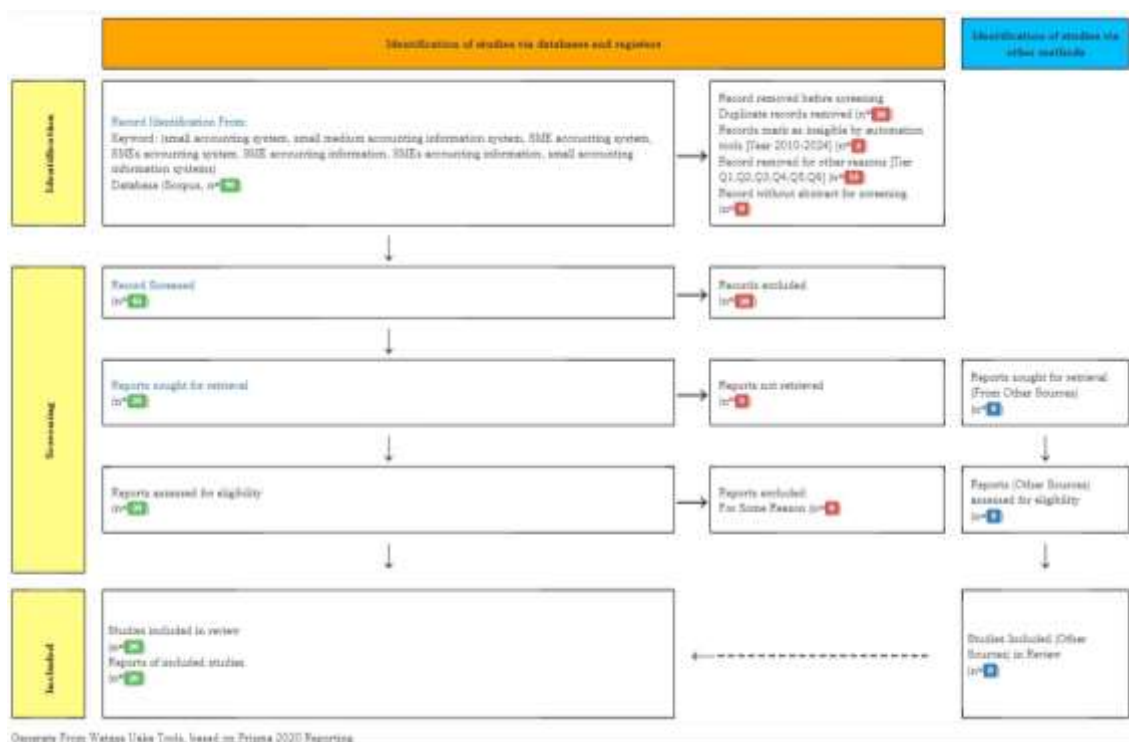


Figure 1. Selection Process and Extraction Data

Certainty Assessment

The eligibility criteria provide accuracy and certainty about the data collected. The criteria and methodologies are re-formulated when necessary to consolidate the methods to be used. This consistency allows us to obtain the most relevant data and thus control the risk of bias. The data obtained and its behavior needs to be reviewed several times to obtain consistent and reliable information. This research uses methods of systematic research and data collection, as well as reading and scrutinizing the entire publication. A constant attitude in systematical review and analysis of the data obtained is alwaysined. A study of reference publications on library reviews helps to understand how all data and information obtained should be organized, worked, and presented.

RESULT

Articles Collected

The researchers collected 20 articles related to the use of technology and accounting information systems of SMEs from the journal Scopus from the year 2015 – 2024, Statistics publications per year show the following.

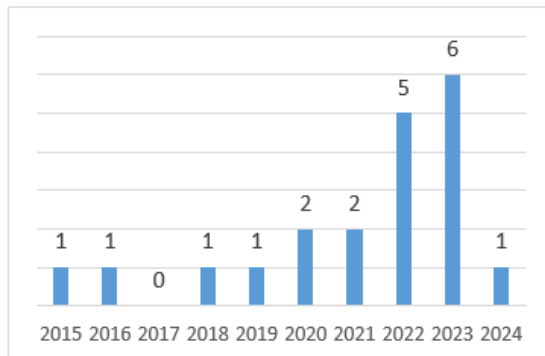


Figure 2. Articles Collected

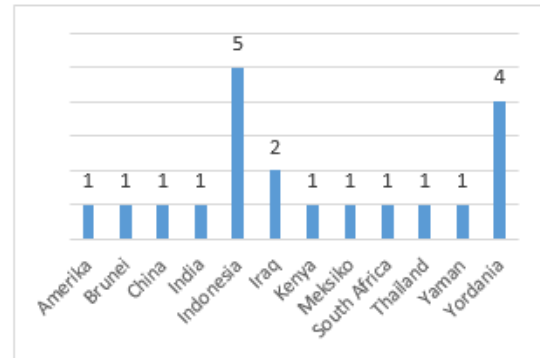


Figure 3. Articles Collected

Figure (2) shows that the study literature related to the use of accounting information systems and the utilization of SME technology is increasing from year to year. This research refers to the growing development of the SME sector and greatly helps the country's economy in dealing with developing situations and challenges. From the articles that have been collected, in Figure (3), the researchers collected articles from different countries where the research was carried out. Most of the studies related to SME Accounting Information System occurred in developing countries including Indonesia (5), Jordan (4), Iraq (2), Brunei (1), China(1), India (1), Kenya (1), Mexico (1), South Africa (1), Thailand (1), Yemen (1). Small and medium-sized enterprises are a driving force and a milestone in emerging economies.

Factors that Influence the Use of AIS in SMEs

The author identified 12 criteria that affect the utilization of Accounting Information Systems in small and medium-sized enterprises based on the study of the collected publications.

1. Organizational Readiness

Organizational readiness as the perspective of 'managers' and assessing their confidence that their business possesses the awareness, resources, commitment, and governance necessary for Information Technology Adoption (Tan et al., 2007). An organization's readiness has been acknowledged as the primary factor influencing the utilization of Information Systems or Information Technology in SMEs (Lutfi et al., 2022).

2. Top Management

Regarding the adoption of information technology, top management is expected to demonstrate a culture of sharing information throughout the company, providing strong leadership, and participating in the process (Rawashdeh & Rawashdeh, 2023). Understanding the capabilities of accounting information systems is crucial for small and medium-sized business owners or managers. This will enable them to acquire reliable

information necessary to address higher levels of uncertainty in their competitive market (Mohammad, 2018). Top management support is an organizational factor that reflects the ability to use Digital Accounting Systems (Lutfi et al., 2022). Top management behavior directly affects the use of AIS. Therefore, those who receive high-level support from top management are expected to adopt the cloud-based accounting Information System (Lutfi, 2022b).

3. Compatibility

Many studies show compatibility is crucial for companies using IT (Rawashdeh & Rawashdeh, 2023). Compatibility refers to the extent to which cloud accounting, as an innovation, is viewed as consistent with SMEs' values, needs, and experiences (Sastararuji et al., 2022). An accounting information system is considered adequate when the information it provides largely corresponds to the requirements or needs of the system users (Mohammad, 2018). Therefore, if SMEs are convinced that technology Artificial Intelligence (AI) from AIS can meet and align with all their work needs and meet innovation needs, they will be more open to applying it (Rawashdeh et al., 2023).

4. Technological Competence

Technological competence refers to three aspects: first, digital technology knowledge is the extent to which SMEs are aware of existing and developing digital technology capabilities; second, the use of digital technology is to which extent SMEs use digital technology to enhance efficiency and decision-making, and third, the digital technology facility is a set of tools that contribute to the utilization of SMEs digital technology (Sastararuji et al., 2022). The absence of a comprehensive understanding of accounting and technology hampers the effectiveness and efficiency of accounting information systems (Setyo Budiarto & Agung Prabowo, n.d.).

5. Quality of Systems

System Quality represents the technical capacity of Digital Accounting Systems (DAS) to provide users with quick and easy access to information while ensuring security and reliability. A higher system quality can affect other model components because a well-functioning system will increase user satisfaction (Al-Hattami & Almaqtari, 2023).

6. Quality of Information

The quality of financial information generated by the system is critical for decision-making. Accurate and relevant data is essential for reporting, analysis, and financial compliance. Users perceive that DAS can deliver pertinent, prompt, and precise information that fulfills their requirements, consequently enhancing their contentment and motivation to persist in utilizing DAS (Al-Hattami & Almaqtari, 2023).

7. Perceptions of Usability

Davis (1989) stated that perceived usability describes usability perception as the degree to which decision-makers are convinced that adopting a particular technology can improve the performance of an organization (Deng, 2022). Users who believe that using DAS can improve

their performance tend to be satisfied with it and have better intentions to continue using DAS. Users benefit more from easier-to-use technologies. When users believe DAS is easy to use and requires little effort and time, their satisfaction and perception of its usefulness increases dramatically (Al-Hattami & Almaqtari, 2023).

8. Perception of Ease

Understanding the perception of ease of use as a critical factor in adoption and use is crucial, especially during the development phase (Pramuka & Pinasti, 2020). Users derive more significant advantages from technology that exhibits a higher level of user-friendliness. Users see DAS as user-friendly and requiring less effort and time, resulting in a considerable boost in their happiness and impression of its utility (Al-Hattami & Almaqtari, 2023).

9. Satisfaction

User satisfaction with a technology or information system is achieved when its functionality, performance, and benefits meet or exceed their expectations. Users see that DAS can deliver pertinent, prompt, and precise information to fulfill their requirements, thus enhancing their contentment and motivation to persist in using DAS (Al-Hattami & Almaqtari, 2023).

10. Vendors

Cloud accounting vendors frequently comprehend the distinct requirements of small and medium-sized enterprises. Hence, they focus their marketing efforts on encouraging small and medium-sized enterprises to embrace (Sastararuji et al., 2022). The practical implementation of CB-AIS technology necessitates the backing of the supplier since collaboration is a crucial factor in determining the acceptability and adoption of the inter-organizational system. Furthermore, robust suppliers can employ Technology Information or Information Systems methods to incentivize trading partners to embrace and implement innovation (Lutfi, 2022b). The support offered by cloud providers consists of training, support, marketing, technical customer service, and troubleshooting (Woodside & Biemans, 2005). Furthermore, vendors should prioritize small and medium-sized enterprises' distinct attributes and requirements.

11. Competitive Pressure

Companies accept and utilize new technology based on the perception that their competitors also embrace it. This increased adoption of new technology by competitors enhances the consideration of small and medium-sized enterprises in adopting technology. Certain small and medium-sized enterprises experience the urge to embrace cloud accounting, typically due to its adoption by their rivals or other comparable entities. SMEs are motivated to use cloud accounting due to significant developments and high competitiveness. SMEs have been compelled to embrace cloud accounting due to significant developments, such as globalization and intense competition among companies within an industry (Sastararuji et al., 2022).

12. Government Support

Government support is provided to promote and facilitate the utilization and integration of technology in organizations (Lutfi et al., 2022). In this particular context, governmental regulations and guidelines may impose restrictions on specific businesses regarding the utilization of technology and innovation. Consequently, these limitations may hinder the adoption of such advancements. However, in other industries, these regulations and standards may incentivize the implementation of innovative practices (Lutfi et al., 2022). Governments can significantly assist and raise awareness among small and medium enterprises regarding their access to and the significance of utilizing Accounting Information Systems. Companies require a motivating factor to take action in response to the deployment of AIS. As a result, a thorough campaign emphasizing the significance of AIS for small and medium-sized enterprises should be developed and executed through training programs, publications, seminars, and expert consultations. To reap several advantages such as enhanced quality, productivity, customer service, cost reduction, efficient decision-making and planning, and increased empowerment and resource management, governments must encourage small and medium-sized enterprises to embrace the AIS (Lutfi, 2022a).

Enhancing the Performance of SMEs with AIS

Several factors influence the use of AIS, resulting in various impacts seen by the firm that might enhance operational performance. These implications are outlined below:

1. Decision-Making

SMEs need to understand the factors that determine the intention to continue their business, which can help in making the right decisions about the implementation and use of digital accounting systems in the long term (Al-Hattami & Almaqtari, 2023). Using AIS for decision-making has a positive and significant impact on organizational performance and development (Kareem, Dauwed, et al., 2021). Owners or Managers identify ways to make better decisions using AIS in their companies. Several studies have assessed the effectiveness of AIS to make better management decisions. The influence of information technology on decision-making found that information technology improves rationality and speed of decision-making (Awasthi & Varman, 2003). Decision-making performance significantly mediates between information system administrative capabilities and corporate performance (Aydiner et al., 2019).

2. Planning

Planning is an essential aspect of business. SMEs consider how the business should be organized and how the time is allocated to the various tasks to be carried out (Parkinson et al., 2015). Accounting information systems are valuable for long-term strategic business planning in a market environment characterized by high competitiveness and dynamism (Lutfi et al., 2022). Strategies greatly influenced the extent of technology implementation in terms of planning. Consider planning processes to be

crucial to achieving organizational goals, especially when using information systems in such a way that it can improve company performance. The use of AIS for planning processes has a relationship and positive influence on organizational performance (Duh et al., 2006).

3. Internal Control

Internal control is required so that the system can generate the expected accounting information (Msomi & Vilakazi, 2023). Digitalization in accounting systems helps SMEs solve long-standing problems by providing information that supports operational integration and internal control in a competitive environment (Ratmono et al., 2023). The adequacy and effectiveness of Accounting Information Systems are essential factors in terms of control and decision-making processes to achieve output efficiency (Nicolaou, 2000). The control department positively influences business performance. Accounting Information Systems are an essential resource for today's SMEs that can facilitate effective decision-making, planning, and control of organizational activities (Ibrahim et al., 2020).

4. Operational Efficiency.

Companies can achieve operational efficiency through increased flexibility and productivity based on advanced technology (McDermott & Stock, 1999). Information technology can deliver timely and reliable accounting information, thus enabling SME employees to work more efficiently (Ratmono et al., 2023). Operational efficiency changes to predict company performance. They show that changes in operational efficiency lead to positive changes related to current and future profits and stock returns (Duh et al., 2006).

5. Cost Reduction

Digital systems can deliver detailed and accurate budget and cost information, helping organizations estimate, control, and assess corporate performance more effectively and efficiently (Bataneh, 2018). Using computer-based accounting systems substantially decreased indirect operational expenses for enterprises in the chemical industry in Jordan (Bshayreh & Hamour, 2020). Implementing digitalization in AIS specifically aids in the reduction of operational expenses, hence enhancing the company's competitive edge (Ratmono et al., 2023).

6. Financial Reporting

Financial statements offer reliable and precise information regarding an organization's economic performance and financial status (Kareem, Aziz, et al., 2021). The impact of the financial accounting system on financial reporting (FR) was examined. The findings revealed a highly favorable response to financial reports among computerized accounting systems firms (McChlery et al., 2005). Utilizing financial statements, cash flow information, and interim financial reports has a substantial and beneficial influence on the success of a family business (Esparza-Aguilar et al., 2016). There exists a noteworthy association between the extent and regularity of financial reporting and the assessment of small and medium-sized enterprises growth and performance (McMahon, 2001).

DISCUSSION

The factors that influence the use of the Accounting Information System in SMEs should be interrelated and support each other so that AIS use can work well in SMEs. When initiating a small and medium-sized enterprise business, the proprietor must have contemplated the obstacles and advancements SMEs would encounter. SME owners or managers should be equipped to utilize information technology to facilitate the management of their businesses, particularly in financial management and accounting information systems. Small and medium-sized organizations need more support in terms of access to money, technology expertise, and workforce size compared to major corporations. In the current era of globalization, small and medium-sized organizations must enhance their understanding and utilization of technology suitable for the prevailing circumstances. This is because technology and information systems play a significant role in the success of businesses. SMEs utilizes many technologies to facilitate the efficient operation of accounting information systems, such as digitization, cloud-based data storage for accounting systems, and implementation of Artificial Intelligence and other information systems management tools. Technology must align with the requirements of SMEs to ensure its effectiveness and avoid wastefulness. Furthermore, the advancement of technology and information systems is anticipated to offer convenience and contentment to users. In terms of usability and ease of use, practitioners are expected to be able to provide more efficient and reliable software (Pramuka & Pinasti, 2020). The utilization of AIS among SMEs indicates that a potential factor contributing to their subpar performance is the technological deficiency of SMEs resulting from the absence of modern technologies (Faiz Said Bachmid, 2016). Vendors are responsible for providing accounting information technologies and systems. Vendors need to know about the distinct attributes and specialized requirements of small and medium-sized enterprises. Small and medium-sized enterprises typically choose user-friendly and uncomplicated technologies. The rapid advancement of technology and intense competition among businesses necessitate organizations to be highly competitive in their financial management. Effectively utilizing information technology is expected to sustain the competitiveness of small and medium-sized firms (Setyo Budiarto & Agung Prabowo, n.d.). Small and medium-sized enterprises can employ technological advancements to remain competitive in the face of other businesses. SME owners need to improve performance by optimizing the use of AIS and knowledge management competencies (KMC) to make the right decisions at the right time. Efficient operation and KMC using AIS will provide high-quality information, and government regulatory support can play an important role in upgrading to AIS (Kareem, Dauwed, et al., 2021). Furthermore, governmental support is essential to enhance the efficiency and effectiveness of AIS implementation in small and medium-sized enterprises. The small and medium-sized enterprise sector plays a crucial role in supporting the nation's overall economy. As the governing body responsible for creating policies and regulations, the government should prioritize the growth and enhancement of small and medium-sized enterprises.

The Factors that contribute to the utilization of AIS significantly influence all aspects of a business and can enhance the efficiency and operational effectiveness of small and medium-sized enterprises. Small and medium-sized enterprise owners receive precise, prompt, high-quality information. The records and accounts maintained by the AIS assist SMEs in identifying financial activity and developing financial strategies. AIS technology can facilitate financial reporting automation for small and medium-sized enterprises. An Accounting Information System presents the company's financial accounts and postings on its balance sheet and income statement. This information is utilized for decision-making, short-term and long-term business planning, and enhancing internal control efficiency. Effective financial planning is essential to navigate the challenges and competitiveness of small and medium-sized enterprises. Internal control can assess the Accounting Information System's rigour, accuracy, effectiveness, and efficiency to achieve the business objectives of small and medium-sized enterprises. AIS offers a software package that expedites the handling of financial administration, impacting the operational efficiency of small and medium-sized enterprises. Furthermore, AIS provides precise budget computation and cost reduction, enabling companies to discover extra and futile expenses. In the context of cost reduction, accounting information can facilitate efficient decision-making by enhancing operational efficiency and enabling strategic choices (Kusumawardhani et al., 2024).

An overview of the relationship between the factors affecting the use of AIS in SMEs and its use that affects the performance of SMEs is structured as shown in Figure 4.

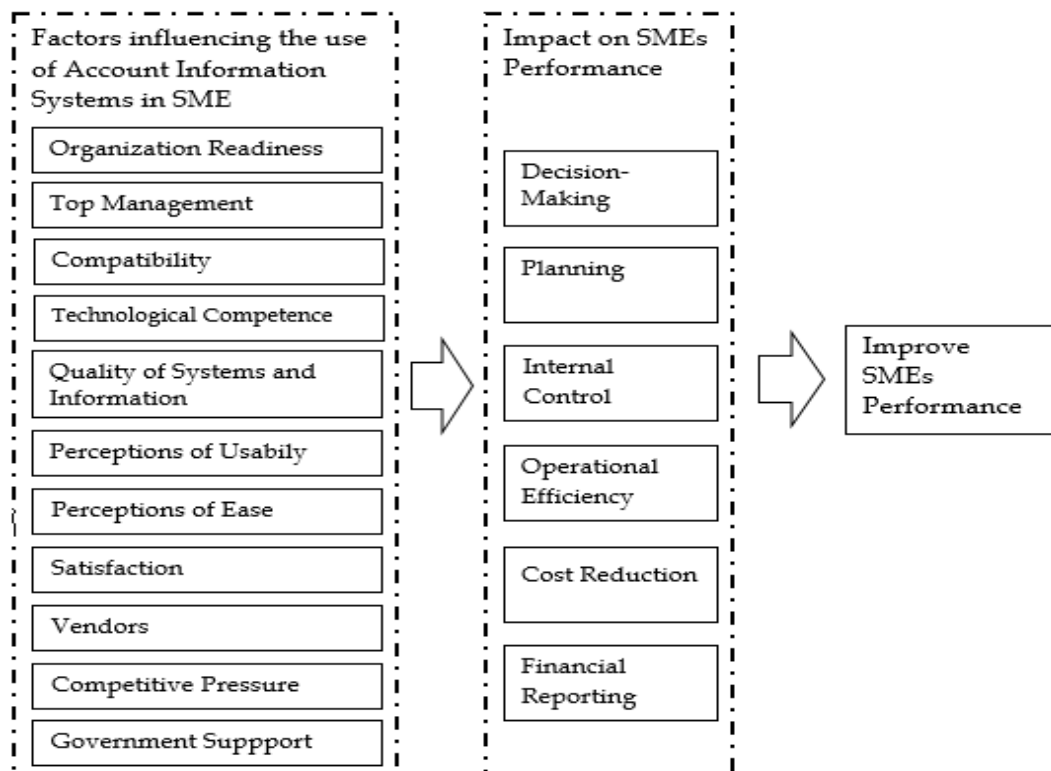


Figure 4. Factors Affecting the Use of AIS In Smes

CONCLUSION

It is crucial to identify and define the factors that influence the use of Accounting Information Systems in small and medium-sized enterprises, promoting the adoption of AIS. The factors that influence the use of accounting information systems identified in this study are presented in Figure 4. These parameters are collected using the systematic literature review method. Twelve factors have been collected from various publications as the main determinants of success in using AIS in SMEs. These factors are essential to ensure the enterprise's correct use of the AIS solution. Several determinant factors are expected to be interrelated and reinforce each other to ensure the optimal functioning of an AIS at the SME. Studies on Systematic Literature Reviews offer several variables that arise from implementing an AIS within SMEs, as described in Figure 4. This characteristic indirectly affects the success of small and medium-sized enterprises. Availability of user-friendly, uncomplicated, and interoperable accounting information systems adapted to the specific conditions of small and medium-sized enterprises. Developing technology to support accounting systems can help SMEs adopt AIS, thus improving performance and business development. Small and medium-sized enterprises are dynamic enterprises with significant commercial expansion if managed effectively. Efforts to increase support for the growth of small and medium-sized enterprises must be maximized as they substantially impact the economies of countries. Using the Accounting Information System is crucial to achieving this goal. The author anticipates continued upgrades in the study of the use of accounting information systems for small and medium-sized enterprises, seeing SMEs' importance and advantages.

FURTHER STUDY

This research still has limitations, so further research needs to be carried out regarding the topic of The Influence of Employee Performance and Supervision on Company Work Discipline. to perfect this research and increase insight for readers.

REFERENCES

- Al-Hattami, H. M., & Almaqtari, F. A. (2023). What determines digital accounting systems' continuance intention? An empirical investigation in SMEs. *Humanities and Social Sciences Communications*, 10(1).
<https://doi.org/10.1057/s41599-023-02332-3>
- Awasthi, A., & Varman, R. (2003). Investigating the influence of information technology on decision making. *Journal of Advances in Management Research*, 1, 74-87. <https://doi.org/10.1108/97279810380000361>
- Aydiner, A., Tatoglu, E., Bayraktar, E., & Zaim, S. (2019). Information system capabilities and firm performance: Opening the black box through decision-making performance and business-process performance. *International Journal of Information Management*, 47, 168-182.
<https://doi.org/10.1016/j.ijinfomgt.2018.12.015>
- Bataineh, A. (2018). *The Effect of Using Computerized Accounting Information Systems on Reducing Production Costs in Jordanian Pharmaceutical Companies*.

7, 1-10.

- Bshayreh, M. M., & Hamour, A. M. A. (2020). the Role of Accounting Information Systems in Reducing Indirect Industrial Costs (Analytical Study To the Survey of Workers in Jordan Chemical Industries Co). *Academy of Accounting and Financial Studies Journal*, 24(5), 1-10.
- Deng, J. (2022). The Informatization of Small and Medium-Sized Enterprises Accounting System Based on Sensor Monitoring and Cloud Computing. *Mobile Information Systems*, 2022. <https://doi.org/10.1155/2022/5007837>
- Duh, R.-R., Chow, C. W., & Chen, H. (2006). Strategy, IT applications for planning and control, and firm performance: The impact of impediments to IT implementation. *Information & Management*, 43(8), 939-949. <https://doi.org/https://doi.org/10.1016/j.im.2006.08.007>
- Esparza-Aguilar, J. L., García-Pérez-De-Lema, D., & Duréndez, A. (2016). The effect of accounting information systems on the performance of Mexican micro, small and medium-sized family firms: An exploratory study for the hospitality sector. *Tourism Economics*, 22(5), 1104-1120. <https://doi.org/10.5367/te.2015.0515>
- Faiz Said Bachmid. (2016). The Effect of Accounting Information System Quality on Accounting Information Quality. *Research Journal of Finance and Accounting*, 7(20), 26-31. www.iiste.org
- Hasan, H., Haliah, H., & Fahdal, M. A. (2022). Pemberdayaan Masyarakat UMKM Sulawesi dalam Implementasi Digitalisasi UMKM. *Yumary: Jurnal Pengabdian Kepada Masyarakat*, 3(1), 43-50. <https://doi.org/10.35912/yumary.v3i1.1225>
- Hermansyah, Y. (2023). Assessing the Impact of Communicative Artificial Intelligence Based Accounting Information Systems on Small and Medium Enterprises. *Journal of Wireless Mobile Networks, Ubiquitous Computing, and Dependable Applications*, 14(3), 230-239. <https://doi.org/10.58346/JOWUA.2023.I3.017>
- Horvath, D., & Szabo, R. (2019). Driving forces and barriers of Industry 4.0: Do multinational and small and medium-sized companies have equal opportunities? *Technological Forecasting and Social Change*, 146, 119-132. <https://doi.org/10.1016/j.techfore.2019.05.021>
- Ibrahim, F., Ali, D. N. H., & Besar, N. S. A. (2020). Accounting information systems (AIS) in SMEs: Towards an integrated framework. *International Journal of Asian Business and Information Management*, 11(2), 51-67. <https://doi.org/10.4018/IJABIM.2020040104>
- Kareem, H. M., Aziz, K. A., Maelah, R., Yunus, Y. M., Alsheikh, A., & Alsheikh, W. (2021). The influence of accounting information systems, knowledge management capabilities, and innovation on organizational performance in Iraqi SMEs. *International Journal of Knowledge Management*, 17(2), 72-103. <https://doi.org/10.4018/IJKM.2021040104>
- Kareem, H. M., Dauwed, M., Meri, A., Jarrar, M., Al-Bsheish, M., & Aldujaili, A. A. (2021). The role of accounting information system and knowledge management to enhancing organizational performance in iraqi smes. *Sustainability (Switzerland)*, 13(22). <https://doi.org/10.3390/su132212706>

- Kusumawardhani, F. K., Ratmono, D., Wibowo, S. T., Darsono, D., Widyatmoko, S., & Rokhman, N. (2024). The impact of digitalization in accounting systems on information quality, cost reduction and decision making: Evidence from SMEs. *International Journal of Data and Network Science*, 8(2), 1111-1116. <https://doi.org/10.5267/j.ijdns.2023.11.023>
- Lutfi, A. (2022a). Factors Influencing the Continuance Intention to Use Accounting Information System in Jordanian SMEs from the Perspectives of UTAUT: Top Management Support and Self-Efficacy as Predictor Factors. *Economies*, 10(4). <https://doi.org/10.3390/economies10040075>
- Lutfi, A. (2022b). Understanding the Intention to Adopt Cloud-based Accounting Information System in Jordanian SMEs. *International Journal of Digital Accounting Research*, 22, 47-70. https://doi.org/10.4192/1577-8517-v22_2
- Lutfi, A., Alkelani, S. N., Al-Khasawneh, M. A., Alshira'h, A. F., Alshirah, M. H., Almaiah, M. A., Alrawad, M., Alsyouf, A., Saad, M., & Ibrahim, N. (2022). Influence of Digital Accounting System Usage on SMEs Performance: The Moderating Effect of COVID-19. *Sustainability (Switzerland)*, 14(22). <https://doi.org/10.3390/su142215048>
- McChlery, S., Godfrey, P., & Meechan, L. (2005). Barriers and catalysts to sound financial management systems in small sized enterprises. *Journal of Applied Accounting Research*, 7, 1-26. <https://doi.org/10.1108/96754260580001040>
- McDermott, C., & Stock, G. (1999). Organizational Culture and Advanced Manufacturing Technology Implementation. *Journal of Operations Management*, 17, 521-533. [https://doi.org/10.1016/S0272-6963\(99\)00008-X](https://doi.org/10.1016/S0272-6963(99)00008-X)
- McMahon, R. (2001). Business Growth and Performance and the Financial Reporting Practices of Australian Manufacturing SMEs. *Journal of Small Business Management*, 39, 152-164. <https://doi.org/10.1111/1540-627X.00014>
- Mohammad, A. A. (2018). An exploration of accounting information system's role in SMEs failure triangular. In *Int. J. Agile Systems and Management* (Vol. 11, Issue 2).
- Msomi, T. S., & Vilakazi, S. P. (2023). Nexus between accounting and information systems and SMEs' operational efficiency in South Africa. *Problems and Perspectives in Management*, 21(2), 493-502. [https://doi.org/10.21511/ppm.21\(2\).2023.46](https://doi.org/10.21511/ppm.21(2).2023.46)
- Nicolaou, A. (2000). A contingency model of perceived effectiveness in accounting information systems: Organizational coordination and control effects. *International Journal of Accounting Information Systems*, 1, 91-105. [https://doi.org/10.1016/S1467-0895\(00\)00006-3](https://doi.org/10.1016/S1467-0895(00)00006-3)
- Parkinson, J. M., Riro, G. K., & Waweru, N. M. (2015). Need for Accounting Information Systems in Small-Scale Kenyan Businesses. *Transnational Corporations Review*, 7(4), 425-440. <https://doi.org/10.5148/tncr.2015.7404>
- Pramuka, B. A., & Pinasti, M. (2020). Does cloud-based accounting information system harmonize the small business needs? *Journal of Information and Organizational Sciences*, 44(1), 141-156. <https://doi.org/10.31341/jios.44.1.6>
- Ratmono, D., Frendy, & Zuhrohtun, Z. (2023). Digitalization in management

- accounting systems for urban SMEs in a developing country: A mediation model analysis. *Cogent Economics and Finance*, 11(2).
<https://doi.org/10.1080/23322039.2023.2269773>
- Rawashdeh, A., Bakhit, M., & Abaalkhail, L. (2023). Determinants of artificial intelligence adoption in SMEs: The mediating role of accounting automation. *International Journal of Data and Network Science*, 7(1), 25–34.
<https://doi.org/10.5267/j.ijdns.2022.12.010>
- Rawashdeh, A., & Rawashdeh, B. S. (2023). The effect cloud accounting adoption on organizational performance in SMEs. *International Journal of Data and Network Science*, 7(1), 411–424.
<https://doi.org/10.5267/j.ijdns.2022.9.005>
- Sastararuji, D., Hoonsonon, D., Pitchayadol, P., & Chiwamit, P. (2022). Cloud accounting adoption in Thai SMEs amid the COVID-19 pandemic: an explanatory case study. *Journal of Innovation and Entrepreneurship*, 11(1).
<https://doi.org/10.1186/s13731-022-00234-3>
- Setyo Budiarto, D., & Agung Prabowo, M. (n.d.). Accounting information system and non-financial performance in small firm: Empirical research based on ethnicity. *Ethnicity. Journal of International Studies*, 12(1), 338–351.
<https://doi.org/10.14254/2071>
- Tan, J., Tyler, K., & Manica, A. (2007). Business-to-business adoption of eCommerce in China. *Information & Management*, 44(3), 332–351.
<https://doi.org/https://doi.org/10.1016/j.im.2007.04.001>
- Woodside, A., & Biemans, W. (2005). Managing relationships, networks, and complexity in innovation, diffusion, and adoption processes. *Journal of Business & Industrial Marketing*, 20, 335–338.
<https://doi.org/10.1108/08858620510628560>