Analysis of Factors Affecting the use of Accounting Information Systems in Micro, Small, and Medium Enterprises (MSMEs) Culinary in Medan City

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Abstract: Culinary Micro, Small and Medium Enterprises (MSMEs) are an important sector in the Indonesian economy. In Medan, this sector has developed significantly, encouraging many entrepreneurs to set up culinary businesses. However, many of them still have difficulty managing their finances effectively. This can hinder the growth and development of their business. The implementation of an Accounting Information System (AIS) can help culinary MSMEs manage their finances effectively. This research aims to analyze the influence of educational factors, business experience and business scale on the implementation of AIS in culinary MSMEs in Medan. The research method used is analysisliterature. The research results show that the factors of education, business experience, and business scale have a positive influence on the implementation of AIS in culinary MSMEs in Medan.

Keywords: Accounting Information Systems (AIS), Education, Business Experience, Business Scale

Introduction

The culinary sector in Medan City is experiencing significant growth, encouraging many business actors to set up micro, small and medium enterprises (MSMEs). Despite their important role in the local economy, culinary MSMEs often face obstacles in managing their finances effectively (Handayani, 2023; Handoko, 2023; Muchtar, 2024).

One solution to overcome this problem is to implement an accounting information system (AIS). AIS can help culinary MSMEs record transactions, produce accurate financial reports, and make more informed business decisions (Meiryani, 2022; Nurim, 2022; Siringoringo, 2023). However, the application of AIS among Medan culinary MSMEs is still limited. Previous research (Suparman, 2020) shows that factors such as education, entrepreneurial experience, and business scale can influence the decision of MSMEs to adopt information technology, including AIS

These studies highlight that business actors with a higher educational background tend to be more open to innovations such as AIS (Andriani, 2021; Hamundu, 2021; Latifah, 2021). Long entrepreneurial experience can also increase awareness of the importance of

accounting and the use of technology to increase business efficiency. In addition, MSMEs with larger business scales generally require more complex information systems to support their operations (Kantun, 2020; Mokodompit, 2020; Wicaksono, 2020).

However, there are still gaps in research regarding the implementation of AIS in Medan culinary MSMEs (Esparza-Aguilar, 2016; Lestari, 2019). Previous research often focuses more on general factors influencing information technology adoption without investigating in depth the unique context of culinary MSMEs. In addition, these studies often only measure the general level of AIS use, without further analyzing the AIS features that are most useful for business actors.

Therefore, this research aims to fill this gap by analyzing the influence of educational factors, business experience, and business scale on the implementation of AIS in culinary MSMEs in Medan. This research will also identify the AIS features that are most relevant to the needs of culinary MSMEs as well as the benefits obtained from implementing AIS. It is hoped that the results of this research can contribute to the development of culinary MSMEs in Medan, especially in improving the quality of financial management and business decision making.

Research Method

This research uses this type of research *explorative* with a *qualitative* approach. Exploratory research aims to explore and understand a phenomenon that has not been widely studied, in this case the influence of educational factors, business experience and business scale on the application of AIS in culinary MSMEs in Medan.

The data collection method used in this research is *literature analysis*. Literature analysis is carried out by collecting data from various library sources, such as books, scientific journals, articles and reports study. These library sources can be obtained from libraries, the internet, and other sources.

Result and Discussion

The research results show that the factors of education, business experience, and business scale have a positive influence on the implementation of AIS in culinary MSMEs in Medan.

- **Education:** Entrepreneurs with a higher level of education are more likely to implement AIS in their business. This is because they have a better understanding of the benefits of AIS and are more open to innovation
- **Business Experience:** Long entrepreneurial experience increases entrepreneurs' awareness of the importance of accounting and the use of technology to increase business efficiency. This encourages them to apply AIS in their business.
- **Scale enterprises:** MSMEs with larger business scales generally require more complex information systems to support their operations. This encourages them to apply AIS in their business.

Discussion

The results of this research are in line with previous research which shows that educational factors, business experience, and business scale can influence the implementation of AIS in MSMEs.

This research shows that entrepreneurs with higher levels of education tend to be more willing to implement AIS in their businesses. This can be explained by several reasons. First, entrepreneurs with higher levels of education generally have a better understanding of the benefits of AIS. They understand that AIS can help them record transactions, produce accurate financial reports, and make more informed business decisions. Second, entrepreneurs with a higher level of education are generally more open to innovation. They are not afraid to try new technology and they are always looking for ways to improve the efficiency and effectiveness of their business.

Long entrepreneurial experience is also an important factor influencing the application of AIS to culinary MSMEs in Medan. Entrepreneurs who have been involved in the business world for a long time are generally more aware of the importance of accounting and the use of technology to increase business efficiency. They understand that AIS can help them manage their finances more effectively and make more informed business decisions. Additionally, entrepreneurs with long entrepreneurial experience generally have more resources to purchase and implement AIS.

MSMEs with larger business scales generally require more complex information systems to support their operations. This encourages them to apply AIS in their business. AIS can help them manage larger and more complex financial data, and help them make more informed business decisions. In addition, MSMEs with larger business scales generally have more resources to purchase and implement AIS.

This research has several important implications for the development of culinary MSMEs in Medan. First, this research shows that AIS can be an effective tool to help culinary MSMEs manage their finances effectively. Second, this research shows that the factors of education, business experience, and business scale need to be considered in efforts to encourage the implementation of AIS in culinary MSMEs. And efforts can be made to increase the application of AIS to culinary MSMEs in Medan. First, the government can hold training and outreach about AIS to culinary MSMEs players. Second, financial institutions can provide easy access to credit for culinary MSMEs to purchase and apply AIS. Third, technology companies can develop AIS that is easier to use and affordable for culinary MSMEs.

Conclusion

This research shows that the factors of education, business experience, and business scale have a positive influence on the implementation of AIS in culinary MSMEs in Medan. AIS can be an effective tool to help culinary MSMEs manage their finances effectively. Educational factors, business experience and business scale need to be considered in efforts to encourage the implementation of AIS in culinary MSMEs.

Researchers hope that this research can contribute to the development of culinary MSMEs in Medan, especially in improving the quality of financial management and business decision making. It is also hoped that this research can become the basis for further research on the application of AIS to MSMEs in other sectors.

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