

ABSTRACT

Technological advances in the information age and current globalization have caused the business environment to undergo rapid changes with intense competition. One of the technological developments is information technology. The development of information technology has a significant impact on accounting information systems in a company, including MSME.

This research aims to determine the characteristics of respondents using the Application of Raw Material Inventory Management and Web-Based Cost of Production Calculation, to determine personal engineering skills, organizational size, system user training and accounting information system performance, and how the simultaneous and partial influence between personal engineering skills, organizational size, and system user training on the performance of accounting information systems.

This study is a quantitative study using primary data obtained from a questionnaire and measured by a Likert scale. The population in this study are actors or employees in 12 MSME in the Production Sector in Labuhanbatu Regency in 2022. The sampling technique uses purposive sampling technique, namely the technique of determining samples from the population with certain considerations that meet the research criteria, then a sample of 34 actors is obtained. or MSME employees in the Production Sector in Labuhanbatu Regency. The analysis technique used is multiple linear regression analysis.

The results showed that simultaneously the ability of personal engineering, organizational size, and system user training had a significant effect on the performance of accounting information systems. Partially, the size of the organization has no effect on the performance of the accounting information system, while the ability of personal techniques and training of system users has a positive effect on the performance of the accounting information system.

Based on the results of research on accounting information systems in the form of raw material inventory management applications and web-based production price calculations, it can be a consideration for MSME in the Production Sector in Labuhanbatu Regency so that personal technical skills, system user training measures, and accounting information system performance. As well as using the results of this study as a reference for improving the performance of accounting information systems, providing training for users of the launch system, MSME owners are expected to use employees who can use accounting information systems and the Labuhanbatu Regency Cooperatives and MSME Service is expected to guide MSME to keep up with technological developments and digitize management. business and finances.

Keywords: Accounting Information System Performance, Organizational Size, Personal Engineering Ability, System User Training.