

## ABSTRAK

**Abigail El Karen, 7173220001. Pengaruh *Perceived Usefulness*, *Perceived Ease of Use*, *Attitude Toward Using* dan *Behavioral Intention to Use* dalam Pengadopsian Sistem Informasi Akuntansi Berbasis *E-Commerce* Terhadap Kinerja UMKM Millennial Yang Ada Di Kota Medan**

Permasalahan dalam penelitian ini adalah untuk melihat bagaimana kinerja UMKM generasi Millennial yang seiring dengan perkembangan jaman, telah menggunakan inovasi teknologi sistem informasi akuntansi berbasis e-commerce di dalam kegiatan usahanya. Persepsi manfaat, persepsi kemudahan, bagaimana sikap pelaku UMKM, dan minat menggunakan sistem informasi berbasis e-commerce pada kegiatan usahanya menentukan bagaimana efektivitas penggunaan sistem tersebut yang berdampak pada kinerja UMKM. Penelitian ini bertujuan untuk mengetahui *perceived usefulness*, *perceived ease of use*, *attitude toward using*, dan *behavioral intention to use* terhadap kinerja UMKM Millennial.

Populasi dalam penelitian ini adalah seluruh para pelaku UMKM Millennial yang ada di Kota Medan. Dari populasi tersebut, didapatkan 46 responden yang menjadi sampel penelitian yang ditentukan dengan metode *purposive sampling*. Teknik analisis data yang digunakan ialah analisis deskriptif dan analisis regresi linier berganda dengan menggunakan software SPSS versi 22.

Hasil penelitian ini menunjukkan bahwa *perceived usefulness* berpengaruh positif dan signifikan terhadap kinerja UMKM, *perceived ease of use* tidak berpengaruh signifikan terhadap kinerja UMKM, *attitude toward using* tidak berpengaruh signifikan terhadap kinerja UMKM, dan *behavioral intention to use* tidak berpengaruh signifikan terhadap kinerja UMKM. Namun, secara simultan, *perceived usefulness*, *perceived ease of use*, *attitude toward using* dan *behavioral intention to use* berpengaruh signifikan terhadap kinerja UMKM.

Kesimpulan dari penelitian ini adalah bahwa hanya *perceived usefulness* yang berpengaruh positif dan signifikan terhadap kinerja UMKM, sedangkan *perceived ease of use*, *attitude toward using*, dan *behavioral intention to use* tidak berpengaruh signifikan terhadap kinerja UMKM.

**Kata kunci : *perceived usefulness*, *perceived ease of use*, *attitude toward using*, *behavioral intention to use*, sistem informasi akuntansi berbasis *e-commerce*, kinerja UMKM**

## ABSTRACT

***Abigail El Karen, 7173220001. The Effect of Perceived Usefulness, Perceived Ease of Use, Attitude Toward Using and Behavioral Intention to Use on E-Commerce Based Accounting Information System Toward SME Millenials Performance of Medan City.***

*The problem in this study is to see how the Millenial SME performance that as the times going on, they have been using the innovation of technology, which is e-commerce based accounting information system on their business. Perceived usefulness, perceived ease of use, how their attitude toward using, and behavioral intention to use e-commerce based accounting information system determine the effectiveness of using the system that has an impact for their performance. The purpose of this study is to see the effect of perceived usefulness, perceived ease of use, attitude toward using, and behavioral intention to use on SME Millenials performance.*

*The population in this study are the Millenial SMEs of the Medan City. From those population, there are 46 respondents that were collected to be the sample on this study which is determined by purposive sampling method. The techniques of data analysis that is used on this study are descriptive analysis and linear regression analysis with SPSS version 22 software.*

*The result on this study showed that perceived usefulness has a positive and significant effect on SME performance, perceived ease of use has no significant effect on SME performance, attitude toward using has no significant effect on SME performance, and behavioral intention to use has no significant effect on SME performance.*

*The conclusion on this study is that only perceived usefulness has a significant effect on SME performance. Meanwhile, the other variables such perceived ease of use, attitude toward using and behavioral intention to use have no significant effect on SME performance.*

***Keywords : perceived usefulness, perceived ease of use, attitude toward using, accounting information systems, e-commerce, SME performance***