

ABSTRACT

Nur Afna, NIM 7193520002, The Effect of E-commerce Usage and Accounting Information Systems on the Performance of Small and Medium Enterprises (SMEs) in Binjai Kota District. Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, State University of Medan, 2025.

This study aims to examine the effect of e-commerce utilization and accounting information systems on the performance of Small and Medium Enterprises (SMEs) in Binjai Kota District. The research is motivated by the fact that many SMEs still face difficulties in marketing and financial reporting, which hinder business sustainability. The adoption of digital technology is expected to create added value and improve SME performance.

The research applied a quantitative approach with a sample of 48 trade-sector SMEs. Data were collected through questionnaires and analyzed using multiple linear regression with SPSS.

The findings reveal that: (1) e-commerce has a positive and significant effect on SME performance sig. $0,034 < 0,05$; (2) accounting information systems also have a positive and significant effect sig. $0,025 < 0,05$; and (3) simultaneously, both variables significantly influence SME performance, with an F-value of 8,664 and a significance level of $0,001 < 0,05$. The coefficient of determination (R^2) of 24,6% indicates that the two variables explain SME performance, while the remaining 75,4% is affected by other factors.

In conclusion, e-commerce and accounting information systems provide added value in the form of wider market access, sales growth, and better financial records. The study recommends that SMEs further adopt digital technologies, while local governments should offer training and support programs to enhance SME competitiveness.

Keywords: E-commerce Usage, Accounting Information System, SME Performance

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ABSTRAK

Nur Afna, NIM 7193520002, Pengaruh Penggunaan *E-commerce* Dan Sistem Informasi Akuntansi Terhadap Kinerja Usaha Kecil Menengah (UKM) Di Kecamatan Binjai Kota. Skripsi, Jurusan Akuntansi Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2025.

Penelitian ini bertujuan untuk mengetahui Pengaruh Penggunaan *E-commerce* dan Sistem Informasi Akuntansi terhadap Kinerja Usaha Kecil Menengah (UKM) di kecamatan Binjai Kota. Latar belakang penelitian berangkat dari kondisi banyak UKM yang masih kesulitan dalam pemasaran dan pencatatan keuangan, sehingga memengaruhi keberlangsungan usaha. Pemanfaatan teknologi digital diharapkan mampu memberi nilai tambah dan mendukung peningkatan kinerja UKM.

Metode penelitian menggunakan pendekatan kuantitatif dengan sampel sebanyak 48 UKM sektor perdagangan. Data diperoleh melalui penyebaran kuesioner dan dianalisis menggunakan regresi linier berganda dengan bantuan SPSS.

Hasil penelitian menunjukkan bahwa: (1) penggunaan *e-commerce* berpengaruh positif dan signifikan terhadap kinerja UKM dengan nilai sig. $0,034 < 0,05$; (2) sistem informasi akuntansi juga berpengaruh positif dan signifikan dengan nilai sig. $0,025 < 0,05$; (3) secara bersama-sama, *e-commerce* dan sistem informasi akuntansi berpengaruh signifikan terhadap kinerja UKM dengan F hitung 8,664 dan nilai sig. $0,001 < 0,05$. Koefisien determinasi (R^2) sebesar 24,6% menunjukkan bahwa kedua variabel menjelaskan kinerja UKM, sedangkan 75,4% dipengaruhi faktor lain.

Kata kunci: Penggunaan *E-commerce*, Sistem Informasi Akuntansi, Kinerja UKM

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