

CHAPTER V

CONCLUSIONS AND IMPLICATION

A. Conclusions

Based on the results of the research and discussion that has been presented, the following conclusions can be drawn:

1. Accounting training does not has a positive effect on the intention to use of accounting information system to SMEs in Purwokerto.
2. Business scale has positive effect on the intention to use of accounting information system to SMEs in Purwokerto.
3. Business age does not has positive effect on the intention to use of accounting information system to SMEs in Purwokerto.
4. The level of education level has positive effect on the intention to use of the accounting information system to SMEs in Purwokerto.
5. Intention to use has positive effect on the implementation of the accounting information system to SMEs in Purwokerto.
6. Education level has positive effect on the implementation of the accounting information system to SMEs in Purwokerto.

B. Implications of Research

The research obtained results that showed that level of education, business scale, and intention to use influenced the implementation of the

accounting information system in SMEs in Purwokerto. Meanwhile, the business age and accounting training do not affect the implementation of the accounting information system for SMEs in Purwokerto. Accounting training should be carried out more evenly to all businesspersons not only to representatives from per sub-district. This equalization aims to gain knowledge directly from the main source so as to increase business people's understanding of accounting information systems. With this encouragement, it is hoped that it can increase knowledge about how to implement an accounting information system so that SMEs can make more informed decisions. Making the right business decisions will improve the performance of SMEs in Purwokerto.

C. Limitations of Research

To produce more thorough and precise results, this study still has to be developed further. Additionally, this study has several shortcomings that researchers intend to address in the advancement of subsequent studies.

This study used a questionnaire method to obtain the required data. In this case, the use of this method is not optimal for collecting information from respondents regarding the implementation of an accounting information system. This is caused by the short duration of collecting questionnaires and businesspersons who are not so willing to show responsiveness in answering questionnaires. To gain a better response, researchers can in the future make the questionnaire collection period longer and persuade businesspeople that this research will be beneficial to them.

So that later it will get more accurate research results and can describe the situation in the field.

