

CHAPTER V

CONCLUSIONS AND IMPLICATIONS

A. Conclusion

Based on the results of the research and discussion that have been done on the effect of accounting software, e-commerce, and mobile devices on the performance of MSMEs in Cirebon, the following conclusions were obtained:

1. Accounting software (X_1) has a positive effect on the performance of MSMEs (Y).
2. E-commerce (X_2) has a positive effect on the performance of MSMEs (Y).
3. Mobile devices (X_3) did not have a positive effect on the performance of MSMEs (Y).

B. Implication

1. Theoretical Implications

- a) The Technology Acceptance Model (TAM) can empirically explain the acceptance and use of information technology developed for MSME actors.
- b) This study can be used as a reference for further research that discusses the Technology Acceptance Model (TAM) model.

2. Practical Implications

- a) This study is expected to be useful for the Ministry of Manpower, the Department of Cooperatives and MSMEs to be able to provide trainers who improve the knowledge of MSMEs in managing finance,

access to financial services, and the use of e-commerce and mobile devices as a marketing and sales environment so as to improve the performance of MSMEs.

- b) MSME players are expected to participate more actively in socialization to determine the importance of using accounting information and start marketing or selling products or services through e-commerce in order to operate more effectively and efficiently.

C. Research Limitations

1. Research Limitations

- a) This study used a data collection method by distributing questionnaires through Google Forms. The research started from August to November 2022. This was considered ineffective because it allowed for bias in the resulting data because respondents could make mistakes in using Google Forms.
- b) In addition, this study only uses a questionnaire in the forms of a Google Form to obtain information, so there may be incomplete answers obtained. Therefore, for further research, interviews can be used to collect information, which makes information more flexible than distributing questionnaires directly.
- c) In this study, the distribution of questionnaires using Google Form is considered not optimal because using online methods means there is no help in filling out the questionnaire completely, and only a brief

explanation of the contents of the questionnaire and a list of questions is provided. In the future, it is expected that if using questionnaires with Google Forms, training can be carried out or taught in advance about how to access Google Form links and how to fill out questionnaires.

2. Subsequent Research

- a) It is preferable to have someone directly accompany you when filling out the questionnaire so that the intention of the question is conveyed correctly and you receive the appropriate answer.
- b) Further research suggests it is better to expand the distribution of MSMEs from other places not only in Cirebon so as not to accumulate only in one location.
- c) Further research can add other variables outside the TAM that can affect the performance of MSMEs.