

CHAPTER V

CONCLUSIONS AND IMPLICATION

A. Conclusions

This study examines the impact of the implementation of Accounting Information Systems (AIS) on the performance of MSMEs in Banyumas and shows that the implementation of AIS has a positive impact on both aspects analyzed, namely gross profit performance and cash basis performance. The results of this study support the first hypothesis (H1) which states that the implementation of AIS contributes to increasing the gross profit of MSMEs. The implementation of AIS strengthens operational control, supports strategic decision making, and helps MSMEs improve their operational effectiveness and competitiveness. In the framework of Porter's Competitive Forces (1985), AIS has been shown to play a role in creating competitive advantage by strengthening the ability of MSMEs to compete in the market.

In addition, the second hypothesis (H2) which states that AIS affects cash basis performance is also accepted. This shows that although AIS has great potential to support more effective cash flow management, factors such as limited training and user knowledge remain major challenges. These constraints limit the full potential of AIS in helping MSMEs utilize accurate financial data to improve liquidity and operational efficiency. Limitations in training and operational resources will cause cash management to be less than optimal, which has implications for the threat of substitute products because AIS does

not fully support product differentiation. Therefore, the role of AIS is more effective in increasing profitability through gross profit management compared to cash management. To achieve overall competitiveness of MSMEs, Porter's model emphasizes the importance of adequate training support, which will enable MSMEs to manage financial functions, including cash flow, more optimally.

Overall, this study concludes that the implementation of AIS has a significant positive impact on the gross profit performance and cash base of MSMEs, with the note that training support and human resource development are key to optimizing its benefits. Increasing user understanding of AIS can encourage MSMEs to manage their operations and finances more effectively, respond better to market needs, and strengthen their competitive position in the industry.

This study took a sample of 30 respondents, with data collected through a Google Form questionnaire. The analysis and discussion resulted in the following conclusions:

1. The implementation of AIS has a positive impact on the gross profit performance of MSMEs. These results confirm the role of AIS in improving operational control and supporting strategic decision making.
2. The implementation of AIS has a positive impact on cash basis performance. This result confirms the role of AIS in improving

operational control and helping MSMEs utilize accurate financial data to improve liquidity and operational efficiency.

B. Implications

Based on the analysis described above, the implications of this study are as follows:

1. This research highlights the significance of implementing accounting information systems (AIS) within MSMEs. MSMEs that have implemented AIS need to focus their use on strategic aspects that support increased profitability, such as operational control and decision making. This is in line with Porter's Competitive Forces Model, where AIS helps MSMEs gain competitive advantage by increasing efficiency and effectiveness in operational activities, strengthening bargaining power, and supporting product differentiation.
2. Information obtained regarding the optimization of AIS use to support strategic decision making and increase operational efficiency. By utilizing data generated by AIS, MSMEs can improve internal control and gain better insight into their financial performance.
3. Information generated from AIS can also be used to improve performance, can help MSMEs in building product differentiation and increasing bargaining power towards customers and suppliers. With accurate and up-to-date information, MSMEs can be more effective in responding to market

needs and identifying opportunities that can improve their competitive position in the market share in the Banyumas area.

C. Research Limitation and Suggestion

This study has several limitations and suggestions for future research:

1. The sample size in this study is confined to MSMEs in the Banyumas area, with a majority of respondents falling within the micro category. As a result, it may not accurately represent the conditions of larger MSMEs or those in different regions. Future research should consider including a more diverse range of MSME samples, both in terms of business scale and geographical location, to gain a broader understanding of the impact of AIS across various MSME contexts.

