SUMMARY

This study entitled “Factors Affecting E-Commerce Adoption In Small Medium Enterprises (Empirical Study In Banyumas And Purbalingga Regions)” The main objective of this study is to analyze the effect of top management support, organizational readiness, external drive, perceived benefits and adherence to accounting standard in the adoption of e-commerce. The population of this study was total small medium enterprises in Banyumas and Purbalingga Region. Sampling technique of this research uses convenience sampling. The types of data used were primary it is the respondents’ answers. Techniques of data analysis used were multiple regression analysis. Hypotheses of this research are: top management support, organizational readiness, external drive, perceived benefit have significant positive effect on the adoption of e-commerce, adopting e-commerce influences on the adherence to accounting standard, adoption e-commerce mediating between top management support, organizational readiness, external drive, perceived benefit with adherence to accounting standard, company size mediating between adopting e-commerce with adherence to accounting standard. The results of regression analysis showed that top Management support, external drive, perceived benefit have significant positive effect on the adoption of e-commerce. But for organizational readiness has not a significant effect to adopting e-commerce. Adopting e-commerce influences on the adherence to accounting standard. But not too significant. Adopting E-commerce has mediating positive significant between top management support, external drive and perceived benefits, with adherence to accounting standard. But for organizational readiness, Adopting E-commerce mediating positive, but not significant. Partially, Adoption of e-commerce and Company size significantly influence to adherence to accounting standards. However, company size does not mediate between adoption of e-commerce with adherence to accounting standards.

Keywords: top management support, organizational readiness, external drive, perceived benefits, company size, adopting e-commerce, adherence to accounting standard

RINGKASAN

Penelitian ini dengan judul “Faktor-faktor yang Mempengaruhi *Adopsi E-Commerce* pada Perusahaan Usaha Kecil dan Menengah (*Studi Empiris* di Kabupaten Banyumas dan Purbalingga)”. Sasaran utama dalam penelitian ini adalah analisis pengaruh dukungan pimpinan puncak, kesiapan organisasi, faktor eksternal, manfaat yang dirasakan dan penerapan standar akuntansi dengan *Adopsi E-Commerce*. Populasi dalam penelitian ini seluruh perusahaan UKM di Kabupaten Banyumas dan Purbalingga. Tehnik sampel menggunakan convenience sampling. Data primer diperoleh dengan penyebaran kuesioner. Analisis data menggunakan analisis regresi linier berganda yang dilengkapi dengan regresi moderasi. Hipotesis yang diajukan meliputi dukungan pimpinan puncak, kesiapan organisasi, faktor eksternal, manfaat yang dirasakan berpengaruh terhadap *adopsi e-commerce*, sementara *adopsi e-commerce* berpengaruh terhadap penerapan standar akuntansi dan sekaligus memediasi dukungan pimpinan puncak, kesiapan organisasi, faktor eksternal, manfaat yang dirasakan. Hasil penelitian menunjukkan secara bersama-sama dukungan pimpinan puncak, kesiapan organisasi, faktor eksternal, manfaat yang dirasakan berpengaruh terhadap *adopsi e-commerce*. Tetapi secara parsial kesiapan organisasi berpengaruh tidak signifikan terhadap adopsi e-komersial. Uji statistik menunjukkan *adopsi e-commerce* mempengaruhi penerapan standar akuntansi. *Adopsi e-commerce* memdiasi pengaruh dukungan pimpinan puncak, kesiapan organisasi, faktor eksternal, manfaat yang dirasakan. Ukuran perusahaan terbukti tidak memediasi *adopsi e-commerce* terhadap penerapan standar akuntansi.

Kata kunci: dukungan pimpinan puncak, kesiapan organisasi, faktor eksternal, manfaat yang dirasakan, penerapan standar akuntansi, adopsi e-komersial