

CHAPTER V

CONCLUSIONS AND IMPLICATION

A. Conclusions

The following conclusions are drawn from the findings of the study and discussion conducted on the variables impacting SMEs in Banyumas Regency's intention of using accounting applications:

1. For SMEs in Banyumas Regency, behavioral intention to use accounting applications is not significantly impacted by perceived usefulness.
2. In Banyumas Regency, SMEs' behavioral intention to adopt accounting systems is not significantly impacted by perceived ease of use.
3. SMEs in Banyumas Regency's behavioral intention to use accounting applications is significantly influenced by their attitude of use.

B. Implication

1. Theoretical Implications

Gaining further understanding of the adoption of accounting application technology as well as possibly extending the Technology Acceptance Model (TAM) model by include additional significant elements like compatibility, social impact, and perceived trust are two advantages of this research. This study adds to the body of knowledge about technology adoption in the SME sector and can be used as a guide for future studies on the use of accounting software or the Technology Acceptance Model (TAM).

2. Practical Implications

- a. SME actors are expected to provide insight to SME actors about the importance of adopting accounting technology to improve the efficiency and accuracy of their financial management. So it is hoped that SMEs will use accounting applications and not use them manually.
- b. Accounting application makers are expected to improve the application with features that make it easy for users, especially SMEs, to use application features easily.
- c. The government can be encouraged to strengthen the financial management and technological literacy of SMEs by providing training or subsidies through the Cooperative and SME Labor Office related to the adoption of technology.

C. Research Limitations

Research limitations are likely to be improved for future research.

- a. This study employs a Google Forms questionnaire approach to gather data from respondents online, which is still inadequate for gathering different respondent information on their intention to use accounting software. Surveys are distributed more quickly as a result, however respondents' longer completion times are negatively impacted by SMEs' active schedules and lack of connection with respondents.

- b. Future researchers may be better off using direct surveys, because the completion time is more efficient and has many opportunities to interact directly with respondents.
- c. This study is still regarded as less representative of medium-sized organizations overall because there are still few medium-sized enterprises participating as respondents.
- d. Future studies can use a different methodological approach (for example using Qualitative) or also with a wider population to validate the results. Researchers can also expand opportunities to more broadly manage other variables that affect the intention to use accounting applications.

