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Does Accounting Information Systems (AIS) Important for MSMEs? Case Study on MSMEs in Yogyakarta Towards SDG8

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ABSTRACT

Objective: *The study aims to examine the implementation and development of Accounting Information Systems (AIS) in Micro, Small, and Medium Enterprises (MSMEs) in Yogyakarta and identify factors influencing AIS adoption to support sustainable economic growth aligned with Sustainable Development Goal (SDG) 8.* ***Method:*** *The research employed a qualitative approach using a multi-case study method involving three MSMEs representing micro, small, and medium business categories. Data were collected through in-depth interviews, observations, documentation, and literature studies. The data analysis followed an interactive model consisting of data reduction, data display, and conclusion verification.* ***Results:*** *The findings reveal differences in AIS implementation among MSMEs based on business scale and organizational resources. Micro businesses still rely on manual accounting systems due to limited financial resources, inadequate human resource competencies, and insufficient technological infrastructure. Small businesses have adopted digital AIS through external software providers, while medium businesses have developed integrated AIS using internal developers. AIS implementation provides benefits including improved financial information accuracy, operational efficiency, internal control, and strategic decision-making capabilities.* ***Novelty:*** *The study contributes empirical evidence regarding the different stages of AIS adoption among MSMEs and highlights the importance of aligning technological capability, financial readiness, and human resource development to achieve sustainable digital transformation. The findings support SDG 8 by strengthening MSME competitiveness and promoting inclusive economic growth through technology-based management systems.*

INTRODUCTION

The study of accounting information systems (AIS) continues to grow along with the rapid development of digital technology in business. AIS is defined as a computer-based system that processes financial information and supports decision-making processes and organizational control. Nicolaou et al. (2000) stated that AIS plays an important role in improving organizational coordination and control through the availability of relevant accounting information. Furthermore, AIS contributes to improving decision-making processes, accounting information quality, performance evaluation, internal control, and facilitating business transactions (Nicolaou et al., 2000; Fitriyah, 2016). The motivation for implementing AIS in Micro, Small, and Medium Enterprises (MSMEs) is mainly related to improving operational efficiency, reducing costs, and supporting business growth (Levy & Powell, 2005; Harindranath et al., 2008).

The issue of AIS adoption in MSMEs has attracted considerable attention because MSMEs play an important role in supporting economic growth, particularly in developing countries. Ibrahim et al. (2020) emphasized that AIS adoption in SMEs is an important component in improving business management capabilities and strengthening organizational performance. In Indonesia, MSMEs represent approximately 99.9% of total business units, reaching around 62.9 million units, contributing approximately 60% to gross domestic product and absorbing 97% of the