

THE EFFECT OF APPLICATION ACCOUNTING INFORMATION SYSTEMS  
PERCEPTION AND TECHNOLOGY APPLICATION INFORMATION ON  
THE PERFORMANCE OF THE COMPANY IN MICRO SMALL AND  
MEDIUM ENTERPRISES IN SEMARANG

Wahid Aangsori  
(E2B012012)

S1 Accounting Study Program, Faculty of Economics, University of  
Muhammadiyah Semarang.

E.mail: aangsoriwahid@gmail.com

ABSTRACT

This study aims to determine the effect of the perception of the implementation of accounting information systems (AIS) and the application of information technology on business performance on micro, small and medium in the city of Semarang, the use of perception in this study giving meaning people applying accounting information systems and information technology company. The dependent variable is measured by using the amount employee. Sample of this study is SMEs in Semarang with convenience sampling method of sampling the sample criteria definition of SMEs is written in Law No. 20 of 2008, the data used are primary data obtained by means of field studies (field study). This research used multiple linear regression method with SPSS version 21. The results of this study partially give the implementation of accounting information systems affect the profitability of SMEs, the implementation of information technology affect the profitability of SMEs and simultaneously accounting information systems and the application of information technology significantly affect the profitability of SMEs.

Keywords: *accounting information systems, information technology, SMEs*