

**PENGARUH SISTEM INFORMASI AKUNTANSI, *E-COMMERCE*,
PENGETAHUAN AKUNTANSI, DAN PEMANFAATAN TEKNOLOGI
INFORMASI TERHADAP KINERJA UMKM DI KABUPATEN BANTUL**

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INTISARI

Penelitian ini dilatarbelakangi oleh peningkatan jumlah UMKM di Kabupaten Bantul, yang menyebabkan persaingan pasar semakin meningkat. Oleh karena itu, diperlukan strategi-strategi untuk memastikan UMKM dapat bertahan dan terhindar dari kebangkrutan. Tujuan penelitian ini untuk mengetahui pengaruh sistem informasi akuntansi, *e-commerce*, pengetahuan akuntansi, dan pemanfaatan teknologi informasi terhadap kinerja UMKM di Kabupaten Bantul. Metode pengambilan sampel menggunakan teknik *purposive sampling*. Sampel dalam penelitian ini terdiri dari 41 responden yang merupakan pelaku UMKM yang telah terdaftar di dinas Kabupaten Bantul. Teknik pengumpulan data menggunakan kuesioner. Teknik analisis data menggunakan analisis *Statistical Product and Service Solution* (SPSS) versi 26.

Hasil penelitian menunjukkan sistem informasi akuntansi berpengaruh positif dan signifikan terhadap kinerja UMKM di Kabupaten Bantul. *E-commerce* berpengaruh negatif dan signifikan terhadap kinerja UMKM di Kabupaten Bantul. Pengetahuan akuntansi berpengaruh positif dan tidak signifikan terhadap kinerja UMKM di Kabupaten Bantul. serta pemanfaatan teknologi informasi berpengaruh positif dan signifikan terhadap kinerja UMKM di Kabupaten Bantul.

Kata Kunci : sistem informasi akuntansi, *e-commerce*, pengetahuan akuntansi, dan pemanfaatan teknologi informasi

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***THE EFFECT OF ACCOUNTING INFORMATION SYSTEMS, E-COMMERCE,
ACCOUNTING KNOWLEDGE, AND INFORMATION TECHNOLOGY
UTILIZATION ON THE PERFORMANCE OF UMKM IN BANTUL DISTRICT***

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ABSTRACT

This research is motivated by the increasing number of UMKMs in Bantul Regency, which has led to increased market competition. Therefore, strategies are needed to ensure that UMKMs can survive and avoid bankruptcy. The purpose of this study was to determine the effect of accounting information systems, e-commerce, accounting knowledge, and utilization of information technology on the performance of UMKMs in Bantul Regency. The sampling method used purposive sampling technique. The sample in this study consisted of 41 respondents who were UMKMs actors who had registered with the Bantul Regency office. The data collection technique used a questionnaire. The data analysis technique uses Statistical Product and Service Solution (SPSS) version 26 analysis.

The results showed that the accounting information system had a positive and significant effect on the performance of UMKMs in Bantul Regency. E-commerce has a negative and significant effect on the performance of UMKMs in Bantul Regency. Accounting knowledge has a positive and insignificant effect on the performance of UMKMs in Bantul Regency. and the use of information technology has a positive and significant effect on the performance of UMKMs in Bantul Regency.

Keywords: *accounting information systems, e-commerce, accounting knowledge, and information technology utilization.*

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