# THE EFFECT OF E-COMMERCE AND THE USE OF ACCOUNTING INFORMATION SYSTEMS ON THE REVENUE CYCLE OF MICRO, SMALL AND MEDIUM ENTERPRISES
## (Study on Culinary MSMEs in Prabumulih City)

**Aulia Sandina Ami[1*], Lili Syafitri[2], Vhika Meiriasari[3]**
[1-3]Universitas Indo Global Mandiri Palembang
E-mail : [1)] auliasandinaa@gmail.com, [2)] lilisyafitri6297@gmail.com,
[3)] meiriasarivhika@yahoo.com

**Abstract**

*This research aims to analyze and describe the influence exerted by E-commerce and the use of Accounting Information Systems on the Income Cycle of Micro, Small, and Medium Enterprises (MSMEs) in Prabumulih City. The sampling technique used is simple random sampling. The data analysis technique employed in this study was multiple linear regression analysis, which was then processed using the SPSS version 26.0 software application. The data used in this study are primary data collected through a questionnaire, with 100 respondents sourced from MSME actors in Prabumulih City. Several analytical methods were used, including descriptive statistics, classic assumption tests, multiple linear regression tests (such as the coefficient of determination test, R2), t-tests, and F-tests. This research demonstrates that E-commerce has a positive and significant effect on the MSME Revenue Cycle, and the Use of Accounting Information Systems also has a positive and significant effect on the MSME Revenue Cycle. Furthermore, both E-commerce and the Use of Accounting Information Systems have a positive and significant impact on the Income Cycle of MSMEs, both partially and simultaneously.*

*Keywords: Accounting Information Systems, E-commerce, Revenue Cycle*

## 1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in the development and growth of the Indonesian economy, particularly for the lower and middle-income population. MSMEs also have a strategic role in the government's efforts to distribute development outcomes, alleviate poverty, and reduce unemployment by providing employment opportunities, thus reducing unemployment (Nasution & Nusa, 2021). The national economic growth is greatly influenced by the dynamics of regional economies, which are generally supported by small and medium-sized economic activities. Businesses falling under the category of Micro, Small, and Medium Enterprises (MSMEs) contribute significantly to both regional and national economies. MSMEs can serve as a priority or backbone of the people's economy (Simanjuntak et al., 2020).

Micro, Small, and Medium Enterprises (MSMEs) have proven to be a resilient sector in the face of various global crises. In 2020, economies worldwide, including Indonesia, suffered setbacks due to the COVID-19 pandemic. As a result, the MSME sector was affected. The government, particularly in Indonesia, expressed concern because MSMEs play a significant role in the country's economy. This pandemic also impacted MSMEs in Prabumulih, resulting in reduced income for MSME entrepreneurs. Over time, all MSMEs in Prabumulih have had to address this issue to increase their income. As the pandemic has transitioned into an endemic phase, the business landscape has shifted to an internet-based model, with many adopting online sales channels such as e-commerce. Online businesses, which were once primarily used for promotion and

advertising through web pages, have evolved into multifunctional platforms for promotion, marketing, product sales, and even the sale of various services, all taking place online.

The digitization of MSMEs is heavily influenced by perceptions of optimism and competence in using the internet. Comfort and security levels are also not yet very high. The readiness of MSMEs to undergo digital transformation is not without challenges. Some hurdles they face during the transition to digital platforms include 34% of consumers who are not yet proficient in using the internet and 18.4% who complain about poor telecommunications infrastructure. Internally, the main challenges are knowledge about online business operations, accounting for 23.8%, and the readiness of the workforce to use the internet, accounting for 19.9%. There is a need for more intensive education for small business owners on how to conduct online sales. The success rate of MSMEs selling their products through digital platforms remains low, ranging from 4% to 10%. MSMEs may struggle in the digital ecosystem due to the rapid changes, especially in emerging product trends (kadata.co.id). From this phenomenon, it is evident that one of the common issues faced by MSME entrepreneurs is the limited utilization of digital technology, particularly e-commerce, which can have an impact on the income cycle of MSMEs.

MSMEs face competition from large companies. In the current situation, MSMEs must realize that information technology has a significant contribution to their business sustainability, allowing them to remain relevant and competitive with larger corporations. Therefore, MSMEs need to quickly adopt technological advancements by implementing Information Technology (IT). One of the implementations of IT is e-commerce. Through e-commerce, business owners can easily expand their market reach and minimize geographical or natural barriers, allowing consumers to transact without hindrance in terms of time and distance. With the implementation of IT, transactions can be faster and more secure (Purnata & Suardikha, 2019).

Despite their vital role in the national economy, developing MSMEs is not easy. Most MSMEs face numerous challenges in improving their businesses, both in terms of organization and management. One common issue is the inability to provide and use accounting information, leading to the failure of MSMEs in making informed decisions to grow their businesses (Rahmawati et al., 2019). In reality, the use of accounting information by MSME entrepreneurs is highly beneficial for evaluating business progress, capital structure, and various financial information over specific periods. The use of Accounting Information Systems is an interconnected tool that starts with collecting, processing, storing, and then distributing information that can support decision-making and control in a business process. With the implementation of a well-matched Accounting Information System, accurate financial reports can be generated. To enhance the business transaction process, a good system is required. An accounting information system in the revenue cycle is a critical need, given the importance of the revenue cycle in business processes related to income from customer payments (Yuscintara & Hendrani, 2022).

The research conducted by Aprilyan & Sasanti (2022) titled "The Influence of E-commerce on Income Increase in MSMEs in West Lombok Regency" yielded results showing that e-commerce has a positive and significant influence on Income Increase. The difference between this research and previous studies lies in the location and data collection period, which were different. Another distinction is in the variables used;

previous studies focused on Income Increase, while this research specifically examines the impact of E-commerce and the Use of Accounting Information Systems on the Income Cycle of culinary MSMEs in Prabumulih.

In another study by Urohmah et al., (2022) titled "The Influence of Online Transactions (E-commerce), Capital, and the Use of Accounting Information Systems on MSME Income in West Metro District," results showed that e-commerce has a positive influence on MSME income, and the use of Accounting Information Systems has a positive influence on income increase in MSMEs. Based on these two previous studies, the Income Cycle variable was not included. Therefore, this research aims to investigate the influence of E-commerce and the use of Accounting Information Systems on the Income Cycle of Micro, Small, and Medium Enterprises in the culinary sector in Prabumulih City.

## 2. LITERATURE REVIEW

### 2.1. Decision-Usefulness Theory

The Decision-Usefulness Theory is part of the normative theory. The pioneer of the decision-usefulness paradigm was Chambers. The decision model approach is aimed at identifying the information needed to make decisions. The Decision-Usefulness Theory encompasses the criteria for the quality of Accounting Information Systems that are useful in the decisions to be made by users of these systems. The decision-usefulness of accounting information involves components that information providers must consider to ensure that the available coverage meets the needs of decision-makers who will use it. The principles of the Decision-Usefulness Theory in accounting information are reflected in the form of rules that must be met by financial reporting components to be useful for economic decision-making (Lestari & Dewi, 2020).

### 2.2. Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a theory developed in 1998 by Davis, aiming to predict the acceptance and user behavior when using a system. According to Ajzen and Fisbein (1980), TAM is based on the Theory of Reasoned Action (TRA), explaining the reactions and perceptions of Information Technology (IT) users that ultimately influence their attitudes toward technology acceptance (Sayekti & Putarta, 2016). TAM serves as the basis for understanding the factors that influence external factors on internal beliefs and behavior. TAM is specifically used in the field of information systems to predict acceptance and usage in individual user work (Darmaningtyas & Suardana, 2017).

### 2.3. E-commerce

Electronic commerce (e-commerce) is an online channel accessible via computers used by businesses for their operations and by consumers for obtaining information. It involves providing information to consumers to facilitate decision-making (Taufiq et al., 2021).
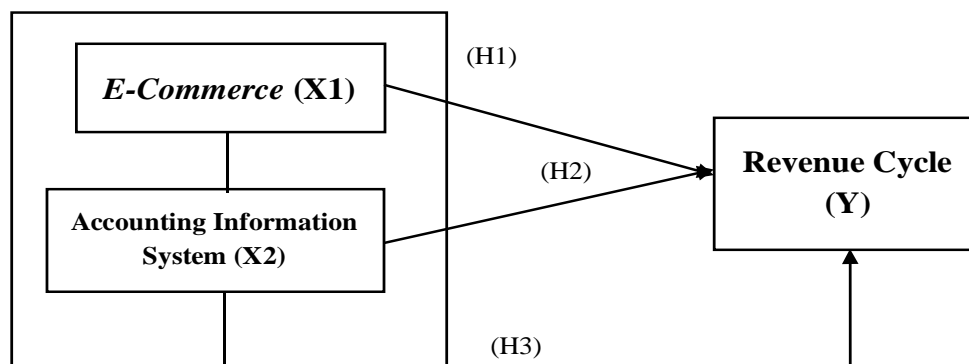
## 2.4. Use of Accounting Information Systems

The use of accounting information systems in business management enables stakeholders to access systematic financial data, such as profit, additional capital, and asset and liability conditions. This information influences decision-making based on accurate financial conditions presented in financial reports generated from the applied accounting system (Suryo, 2006).

## 2.5. Revenue Cycle

The revenue cycle is a series of related business activities and information processing activities involved in providing goods and services to customers, as well as collecting payments from customers for those sales in cash (Khamisah et al., 2020). The revenue cycle aims to provide detailed information during the cash payment process for goods and services, representing income for the business. Romney and Steinbart (2015) identify four basic activities in the revenue cycle: Sales Order Entry, Shipping, Billing and Accounts Receivable, and Cash Receipts.

## 2.6. Micro, Small, and Medium Enterprises (UMKM)

Given the rapidly growing and dynamic national economy, the 1995 Law No. 9, which only regulated small businesses, requires revision or adjustment to ensure Micro, Small, and Medium Enterprises (UMKM), which are growing significantly in Indonesia, receive guarantees of certainty and fairness from the government. Law No. 9 of 1995 was revised with Law No. 20 of 2008, defining UMKM as productive economic enterprises operating independently, conducted by individuals or legal entities that are not subsidiaries or branches directly or indirectly owned, controlled, or part of other enterprises.



**Figure 1. Framework of Thought**

The research framework above is developed based on the theories and previous research explained above, This study aims to explore the influence of E-commerce and the Use of Accounting Information Systems on the Revenue Cycle of Micro, Small, and Medium Enterprises (UMKM). The relationship between independent variables (X) and the dependent variable (Y) is outlined. In this study, the dependent variable is the Revenue Cycle of Micro, Small, and Medium Enterprises (UMKM) (Y), and the independent variables are E-commerce (X1) and the Use of Accounting Information Systems (X2).

Hypotheses:

**H1**: E-commerce has a positive impact on the Revenue Cycle of Micro, Small, and Medium Enterprises (UMKM) in Prabumulih City.

**H2**: The Use of Accounting Information Systems has a positive impact on the Revenue Cycle of Micro, Small, and Medium Enterprises (UMKM) in Prabumulih City.

**H3**: E-commerce and the Use of Accounting Information Systems together have a positive impact on the Revenue Cycle of culinary Micro, Small, and Medium Enterprises (UMKM) in Prabumulih City.

## 3. RESEARCH METHOD

This research employs a quantitative approach and collects primary data, which refers to data obtained directly from individuals who are the subjects of the study (Sugiyono, 2018). The data collection process involves field surveys using a questionnaire technique distributed to a sample that meets the research criteria. The population under study consists of all Micro, Small, and Medium Enterprises (MSMEs) in the culinary sector operating in Prabumulih City. There are a total of 1,780 registered culinary businesses with official permits as MSMEs, based on data obtained from the official website of the Department of Cooperatives and MSMEs of Prabumulih City. To determine the sample size, the Slovin's formula is used with a margin of error tolerance of 0.01 or 10%. The calculation results in a sample size of 99.94 MSMEs, which is rounded up to 100 respondents who will complete the questionnaire.

## 4. RESULTS AND DISCUSSION

### 4.1. Research Results

#### 4.1.1. Descriptive Analysis of Respondents

**Table 1. Descriptive Statistics Testing Results**

| DESCRIPTIVE STATISTICS | | | | | |
|---|---|---|---|---|---|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| E-commerce (X1) | 100 | 12 | 30 | 23.45 | 3.287 |
| Accounting Information Systems (X2) | 100 | 11 | 30 | 22.72 | 4.083 |
| Revenue Cycle (Y) | 100 | 12 | 29 | 22.26 | 3.217 |
| Valid N (listwise) | 100 | | | | |

Based on the descriptive statistical testing conducted, it can be observed in the table above that the N or sample size for each valid variable is 100. For the variable (X1) E-commerce, the standard deviation has a value of 3.287, with a mean value of 23.45, a maximum value of 30, and a minimum value of 12. This indicates that the variable (X1) E-commerce has a mean value greater than the standard deviation, suggesting low data deviation and even distribution. Moving on to the variable (X2) Accounting Information

System, it also has a total sample size of 100. The standard deviation for this variable is 4.083, with a mean value of 22.72, a maximum value of 30, and a minimum value of 11. Similar to (X1), (X2) Accounting Information System exhibits a mean value greater than the standard deviation, indicating low data deviation and even data distribution. Finally, for variable (Y) MSMEs' Revenue Cycle, there are also 100 samples. The standard deviation is found to be 3.217, with a mean value of 22.26, a maximum value of 29, and a minimum value of 12. This suggests that variable (Y) MSMEs' Revenue Cycle can be concluded to have a mean value greater than the standard deviation, indicating low data deviation and even data distribution.

### 4.1.2. Classic Assumption Test
#### 1) Coefficient of Determination Test ($R^2$)

**Table 2. Results of the Coefficient of Determination Test ($R^2$)**

| MODEL /.SUMMARY | | | | |
|---|---|---|---|---|
| **Model** | **R** | **R Square** | **Adjusted R Square** | **Std. Error of the Estimate** |
| 1 | .778a | .606 | .598 | 2.114 |

a. Predictors: (Constant), Use of Accounting Information Systems (X2), E-commerce (X1)

According to the test results presented in Table 2 above, it reveals that the Correlation Coefficient (R) value obtained is 0.778. However, in this study, the test results manifest in the form of the Adjusted R-Square value, which yielded a value of 0.598. Consequently, it can be deduced that the variables (X1) E-Commerce and (X2) Use of Accounting Information Systems can be deemed capable of explaining 59.8% of the variation in the variable (Y) MSME Revenue Cycle, while the remaining 40.2% can be attributed to other factors not encompassed in this research.

#### 2) T-Test

**Table 3. T-Test Results**

| | Coefficientsa | | | | |
|---|---|---|---|---|---|
| **Model** | **Unstandardized Coefficients** | | **Standardized Coefficients** | **T** | **Sig.** |
| | **B** | **Std. Error** | **Beta** | | |
| (Constant) | 6.408 | 1.306 | | 4.908 | .000 |
| 1 E-commerce (X1) | .343 | .059 | .435 | 5.831 | .000 |
| Accounting Information Systems (X2) | .358 | .058 | .458 | 6.135 | .000 |

a. Dependent Variable: Revenue Cycle (Y)

Based on the test results, the significance value of t is 0.000, which means that it has a value smaller than 0.05 (0.000 <0.05), then the calculated t value on the variable

(X1) E-commerce obtained a test result value of 5.831 which shows greater than the t table value (5.831> 1.984). Based on the test results obtained, a conclusion can be drawn that the variable (X1) E-commerce individually (partially) is able to have a significant influence on the variable (Y) MSME Revenue Cycle. Based on the results obtained, it can be said that the hypothesis on the E-commerce variable is accepted. Meanwhile, the t value on the variable (X1) E-commerce obtained a test result value of 6.135 which shows greater than the t table value (6.135> 1.984). Based on the test results obtained, a conclusion can be drawn that the variable (X2) Use of Accounting Information Systems individually (partially) is able to have a significant effect on the variable (Y) MSME Revenue Cycle. Based on the results obtained, it can be said that the hypothesis on the variable Use of Accounting Information Systems is accepted (Hertati & Syafitri, 2022).

### 3) F Test

**Table 4. F Test Results**

| | | ANOVAa | | | | |
|---|---|---|---|---|---|---|
| | **Model** | **Sum of Squares** | **df** | **Mean Square** | **F** | **Sig.** |
| | **Regression** | 666.522 | 2 | 333.261 | 74.568 | .000b |
| 1 | **Residual** | 433.518 | 97 | 4.469 | | |
| | **Total** | 1100.040 | 99 | | | |

a. Dependent Variable: Revenue Cycle (Y)

b. Predictors: (Constant), Use of Accounting Information Systems (X2), E-commerce (X1)

Based on the test results presented in Table 4 above, it is evident that the obtained value of the F-test statistic is 74.568, and the corresponding significance level is 0.000. The results of the test indicate that the calculated F-test statistic > the F-table value (74.568 > 3.09) and that the significance level (0.000 < 0.05). Therefore, based on the test results, it can be concluded that all independent variables (X1) E-Commerce and (X2) Use of Accounting Information Systems have a significant influence on the dependent variable (Y) MSME Revenue Cycle. Based on the conducted tests, it can be concluded that the hypothesis in this research is accepted.

### 4.2. Discussion
### 4.2.1. Influence of E-commerce on the Revenue Cycle of Micro, Small, and Medium Enterprises (MSMEs)

This research demonstrates that the implementation of marketing strategies in the form of E-commerce has a positive and significant impact on the Revenue Cycle of Micro, Small, and Medium Enterprises (MSMEs). The influence of E-commerce is substantiated by the results in Table 3, which reveal a coefficient value of 0.343. This coefficient indicates that E-commerce has a positive and significant relationship with the Revenue Cycle of Micro, Small, and Medium Enterprises (MSMEs). Furthermore, the test results for the E-commerce variable show a t-statistic value of (5.831 > 1.984), which is greater than the critical t-value. Additionally, the significance value obtained from the test is

(0.000 < 0.05), signifying that it is smaller than the predetermined alpha level. Based on all the test results conducted, it is evident that E-commerce has a positive and significant influence on the Revenue Cycle of Micro, Small, and Medium Enterprises (UMKM) (Nugraha et al., 2023).

### 4.2.2. Influence of the Use of Accounting Information Systems on the Revenue Cycle of MSME

This study reveals that the proper use of Accounting Information Systems, in accordance with regulations, has a significant and positive impact on the revenue cycle of Micro, Small, and Medium Enterprises (MSMEs). The effect of the Accounting Information Systems variable is supported by the results presented in Table 3, where the coefficient value obtained is 0.358. This coefficient demonstrates that the proper use of Accounting Information Systems in compliance with regulations has the ability to establish a positive relationship with the Revenue Cycle of Micro, Small, and Medium Enterprises (MSMEs). Furthermore, the test results for the Accounting Information Systems variable reveal a t-statistic value of (6.135 > 1.984), which is greater than the critical t-value. Additionally, the significance value from the test is (0.000 < 0.05), indicating that it is smaller than the predefined alpha level (Nugraha et al., 2023). Based on the comprehensive research findings, it can be concluded that the proper use of Accounting Information Systems significantly and positively affects the Revenue Cycle of Micro, Small, and Medium Enterprises (UMKM) (Lilis puspitawati et al., 2023).

### 4.2.3. Influence of E-commerce and the Use of Accounting Information Systems on the Revenue Cycle of MSME

The results of this research indicate that E-commerce and the Use of Accounting Information Systems jointly and significantly influence the Revenue Cycle of MSMEs. This significant and simultaneous impact is evident in the table, where the calculated F-test value is 74.568, exceeding the F-table value (3.09). Furthermore, it is notable that the significance value is smaller than 0.05 (0.000 < 0.05), indicating that both E-commerce and the Use of Accounting Information Systems have a significant impact on the Revenue Cycle of MSMEs. In conclusion, the hypothesis stating that "E-commerce and the Use of Accounting Information Systems jointly and significantly affect the Revenue Cycle of MSMEs in Prabumulih City" is accepted. E-commerce and the Use of Accounting Information Systems complement each other to maximize the sales process and positively influence the Revenue Cycle (Harahap, 2011).

Moreover, E-commerce and the use of Accounting Information Systems have a positive and significant influence on the Revenue Cycle of Micro, Small, and Medium Enterprises (MSMEs) in Prabumulih City. This conclusion is supported by the statistical testing results, where the calculated t-value is greater than the tabulated t-value, with 5.831 > 1.984. Additionally, the significance testing yielded a value of 0.000, which is less than 0.05. Based on all the conducted tests, it can be concluded that the hypothesis related to the E-commerce variable's impact on the MSMEs' Revenue Cycle is valid and accepted. The research results show that effective E-commerce implementation in MSMEs can simplify the Revenue Cycle and reduce ineffective costs, such as excessive promotion expenses.

Furthermore, Accounting Information Systems also have a positive and significant influence on the Revenue Cycle of MSMEs in Prabumulih City. The statistical tests reveal

that the calculated t-value is greater than the tabulated t-value, with 6.135 > 1.984, and the significance testing results in a value of 0.000, which is less than 0.05. Based on these findings, it can be concluded that the use of Accounting Information Systems has a positive and acceptable impact on the Revenue Cycle of MSME. Both E-commerce and the use of Accounting Information Systems have a simultaneous and significant influence on the Revenue Cycle of MSMEs in Prabumulih City. This means that when MSMEs utilize Accounting Information Systems and E-commerce together, it positively affects their Revenue Cycle. The integration of E-commerce also facilitates the recording process, which complements the use of Accounting Information Systems in MSME.

## 4. CONCLUSION

Based on the research findings and discussions presented above, it can be concluded that the work environment has a positive and significant impact on employee performance at Multitech Smartphone in Palopo. The study provides evidence of a positive relationship between financial literacy and financial management. Additionally, it highlights the significant influence of the work environment on employee performance, underscoring the importance of creating a conducive work environment to enhance employee performance.

Furthermore, this research contributes to the understanding of how financial literacy positively influences financial management within organizations. It also sheds light on the significant impact of the work environment on employee performance. By recognizing the importance of both financial literacy and a positive work environment, companies can implement targeted strategies to foster employee growth, well-being, and improved financial outcomes, ultimately leading to a more successful and thriving organization.

## REFERENCES

Aprilyan, Y., & Sasanti, E. E. (2022). Pengaruh E-Commerce Terhadap Peningkatan Pendapatan Usaha Mikro Kecil Dan Menengah (UMKM) Di Kabupaten Lombok Barat. *Jurnal Riset Mahasiswa Akuntansi*, *2*(2), 292–306.

Darmaningtyas, I. G. B., & Suardana, K. A. (2017). The Influence of Acceptance Technology Model (TAM) in the use of software by Auditors that implicate in performance. *E-Jurnal Akuntansi*, 2448–2478.

Harahap, S. (2011). Teori Akuntansi. In *Teori Akuntansi*.

Hertati, L., & Syafitri, L. (2022). *Implementing Management Accounting Information Systems using Software Applications and its Implications on Individual Performance*. 104–116.

Khamisah, N., Nani, D. A., & Ashsifa, I. (2020). Pengaruh Non Performing Loan (NPL), BOPO dan Ukuran Perusahaan Terhadap Return On Assets (ROA) Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia (BEI). *TECHNOBIZ: International Journal of Business*, *3*(2), 18–23.

Lestari, N. L. W. T., & Dewi, N. N. S. R. T. (2020). Pengaruh pemahaman akuntansi, pemanfaatan sistem informasi akuntansi dan sistem pengendalian intern terhadap kualitas laporan keuangan. *KRISNA: Kumpulan Riset Akuntansi*, *11*(2), 170–178.

Lilis puspitawati, Hilmi, M. Virginia, & L. Hertati. (2023). User Competence And Business Digitalization For The Successful Performance Of The Financial Statements. *Jurnal Akuntansi*, *27*(1), 80–98. https://doi.org/10.24912/ja.v27i1.1198

Nasution, W. S. L., & Nusa, P. (2021). Membangkitkan Umkm Di Tengah Pandemi Covid 19. *TRIDHARMADIMAS: Jurnal Pengabdian Kepada Masyarakat Jayakarta*, *1*(1), 9–18.

Nugraha, D. B., Azmi, Z., Defitri, S. Y., Pasaribu, J. S., Hertati, L., Saputra, E., Fauzan, R., Ilyas, M., Alfian, A., & Fau, S. H. (2023). *Sistem informasi akuntansi*. Global Eksekutif Teknologi.

Purnata, I. W. R., & Suardikha, I. M. S. (2019). Pengaruh E-Commerce, Budaya Organisasi, dan Penggunaan Sistem Informasi Akuntansi terhadap Kinerja Keuangan Perusahaan pada UKM. *E-Jurnal Akuntansi*, *28*(1), 296–321.

Rahmawati, E. T., Subagyo, S., & Budiadi, D. (2019). Implementasi penggunaan sistem informasi akuntansi umkm dalam menghadapi revolusi industri 4.0. *Cahaya Aktiva*, *9*(2), 159–174.

Romney, M. B., & Steinbart, P. J. (2015). Sistem informasi akuntansi. *Jakarta: Salemba Empat*.

Simanjuntak, N., Sumual, T. E. M., & Bacilius, A. (2020). Penyusunan Laporan Keuangan UMKM Berdasarkan Sak-emkm: Studi Kasus pada UMKM Delli Tomohon. *Jurnal Akuntansi Manado (JAIM)*, 35–44.

Sugiyono, D. (2018). Metode penelitian kuatintatif, kualitatif dan R & D/Sugiyono. *Bandung: Alfabeta*, *15*(2010).

Suryo, A. (2006). Akuntansi untuk UKM. *Media Pressindo. Yogyakarta*.

Taufiq, A., Nas'ifah, Z., & Supriadi, I. (2021). Analisa Sistem Informasi Akuntansi Pada Penjualan E-Commerce "Jims Honey" Selama Pandemi COVID-19. *Jurnal Akuntansi, Manajemen, Bisnis Dan Teknologi (AMBITEK)*, *1*(2), 186–203.

Urohmah, V. A., Zanaria, Y., & Kurniawan, A. (2022). Pengaruh Transaksi Online (E-Commerce), Modal Usaha Dan Penggunaan Sistem Informasi Akuntansi Terhadap Pendapatan UMKM Di Kecamatan Metro Barat. *Expensive: Jurnal Akuntansi Dan Keuangan*, *1*(2), 141–158.

Yuscintara, B. A., & Hendrani, A. (2022). Pengaruh e-commerce dan sistem informasi akuntansi terhadap efektivitas kinerja keuangan pada pelaku UMKM di Tangerang. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, *5*(1), 257–263.