The Effect of Accounting Information Systems, E-commerce, and Social Media with Business Strategy as a Moderating Variable on MSME Performance in Karawang Regency

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Abstract

This study aims to determine the effect of accounting information systems, e-commerce, and social media on MSME performance and the role of business strategy in moderating the effect of accounting information systems, e-commerce, and social media on MSME performance in Karawang Regency. This study uses a quantitative approach, the population in this study were all MSMEs in Karawang district in 2021, the sample in this study were 100 respondents with the sampling technique using purposive sampling technique. The data used in this study are primary data obtained from distributing questionnaires to respondents directly. The data analysis technique used is multiple linear regression analysis using SPSS 26 software. The results of the analysis in this study indicate that accounting information systems and social media have a positive effect on the performance of MSMEs in Karawang Regency, e-commerce has no effect on the performance of MSMEs in Karawang Regency, business strategy cannot moderate the effect of accounting information systems, e-commerce, and social media on the performance of MSMEs in Karawang Regency. This study provides implications for MSMEs in Karawang Regency by applying technology such as accounting information systems, e-commerce, and social media can improve the performance of MSMEs.

INTRODUCTION

Micro, small and medium enterprises (MSMEs) are one of the sectors that play a role in improving the economy of a country, especially in Indonesia. Currently, the MSME sector is more resilient in the face of crises and is able to save the Indonesian economy and can be a dynamic driver of economic growth after the economic crisis. Along with the rapid development of technology, MSME players are required to be able to apply or utilise the role of technological developments in their operational activities. One form of technological development that is widely used today is digital technology such as accounting information systems, e-commerce, and social media.

Accounting Information Systems have an important role in collecting, recording, storing, maintaining, and processing data regularly in the accounting transaction process. It aims to produce accurate accounting and financial information (Prasetyo & Ambarwati, 2021). E-commerce has a role to expand the marketing reach of products to a larger market and provide benefits to consumers by providing a variety of options that allow them to make better decisions. (Ramdhani et al., 2022). Social media has an important role, namely as a platform that facilitates communicative interaction between entrepreneurs and

anyone, including consumers, distributors, suppliers, and various related parties, without being limited by time or place. (Fahrizal, 2021).

Based on data obtained from (Central Bureau of Statistics of West Java Province, 2021) regarding the number of MSMEs in each district in West Java Province, which is listed in Table.1. The number of MSMEs in each district of West Java province has increased and decreased the number of MSMEs, one of which is MSMEs in Karawang Regency. The number of MSMEs in Karawang Regency in 2019 was 15,146, then in 2020 it increased, totalling 15,257, but in 2021 it actually decreased, totalling 14,239. One indication of the cause of the decline in the number of MSMEs in 2021 is the covid-19 pandemic, because the impact of the covid-19 pandemic greatly affects the economic system.

Based on the results of direct observations in the field in several MSMEs in Karawang Regency from the results of observations, there are actually fewer MSMEs that use accounting information systems, In fact, most small entrepreneurs in Indonesia do not organise and use accounting information in managing their business. (Nadya, 2023). Stating that some of the causes of the phenomenon of not organising accounting practices optimally and not utilising accounting information systems in MSMEs are the limited accounting knowledge of MSME owners / staff, level of education, length of business and size of MSMEs. This is in line with the constraints on MSME actors in Karawang district on the use of accounting information systems, so that this can affect MSME actors in the use of accounting information systems.

The above phenomenon shows that the importance of digital technology such as accounting information systems, e-commerce, and social media in the growth and development of MSME performance, because the advancement of MSMEs in Indonesia cannot be separated from the current technological developments (Lathifa, 2019). Several studies have shown that one of the factors that support the development of MSMEs is the utilisation of technology, information and communication facilities. It is time for business actors to take advantage of technological means such as accounting information systems, e-commerce, and social media because previous studies have stated that accounting information systems, e-commerce, and social media have a good

influence on the performance of MSMEs, but there are previous studies that state that accounting information systems, e-commerce, and social media have no influence on the performance of MSMEs.

Research (Prasetyo & Ambarwati, 2021). Stating that accounting information systems affect the performance of MSMEs in the Special Region of Yogyakarta, while in research (Sukmantari & Julianto, 2022). Stating that the application of accounting information systems has a positive and insignificant effect on the performance of MSMEs. not well utilised accounting information systems in MSMEs are the limited accounting knowledge of MSME owners / staff, level of education, length of business and size of MSMEs. (Nadya, 2023).

Research (Ramdhani et al., 2022). Stating that the application of E-commerce affects the performance of MSMEs, while (Etanim, 2022). Stating that e-commerce utilisation has an insignificant relationship with MSME performance. Poor e-commerce utilisation or non-implementation of e-commerce practices is generally due to the lack of knowledge of MSME actors on e-commerce and the size of MSMEs.

Research (Fahrizal, 2021). Proving that the role of social media has a positive and significant effect on the performance of MSMEs, while in research (Rusdi et al., 2023). Shows that social media has no significant effect on MSMEs. Poor use of social media or the non-implementation of social media practices is generally due to the lack of knowledge of MSME actors about social media and the size of MSMEs.

Efforts to implement technology such as accounting information systems, e-commerce, and social media, MSME actors also need to make considerations before implementing what technology is suitable for their needs, it is necessary to carry out a business strategy, by carrying out a business strategy it will be easy to achieve MSME goals. As in research (Widianingsih & Sunarmo, 2022) which proves that business strategy moderates the effect of accounting information systems on the performance of small and medium enterprises in Banyumas Regency. and according to (Tirtayasa et al., 2021) which states that the existence of business strategies in e-commerce and social media has a positive impact on the performance of MSMEs in DKI Jakarta.

The purpose of this study is to determine and analyse whether accounting information

systems, e-commerce, and social media can have an impact on the performance of MSMEs, and to determine whether business strategy can moderate the effect of accounting information systems, e-commerce, and social media on MSME performance. In addition, it is expected to be able to contribute with a different focus from previous research and be able to become a reference for further research by adding other variables related to this research.

Accounting Information System

Accounting information system is a system used to process data and transactions that aims to produce information that is useful for planning, controlling, operating a business and making decisions. It aims to produce accounting and financial information. The resulting information is needed by management in making decisions, making internal and external reports, planning strategies to compete with other companies, and making internal controls. (Prasetyo & Ambarwati, 2021). Accounting is a science that teaches about honesty, because an accountant must be able to present relevant and good financial information so that it can be used as a basis for decision making and the most important thing is honesty, but there are also many accountants who are dishonest in presenting financial information. Based on the above definition, it can be concluded that the accounting information system is a system that functions in helping to make financial reports relevant and accurate, so that it can produce accurate financial information which aims to be the basis for decision making, and to carry out these activities with accurate results it is necessary to be honest with an accountant. Accounting Information Systems in this study are measured using indicators such as, Adaptability, Availability, System Reliability, Response Time, and Usability. (Lamdika, 2020).

E-commerce

E-Commerce is an online platform that can be accessed via a computer, used by businesses to carry out their business activities, and utilised by consumers to obtain information using a computer. The process starts with providing information services to consumers to help them make decisions. (Ramdhani et al., 2022). E-commerce allows manufacturers to expand the marketing reach of their products to a larger market. Meanwhile, e-commerce also benefits consumers by providing a variety of options, allowing them to make better decisions. Based on the above definition, it can be concluded that e-commerce is a technology in the form of a platform that can facilitate MSME actors in buying and selling transactions and help make their businesses known to many consumers. E-commerce in this study is measured using indicators such as Cost Efficiency (Cost Leadership), Reputation (Reputation), Marketing (Market), Ease of Doing Business Online (Business Entry). (Prasetyo & Ambarwati, 2021).

Social Media

Social media is a tool that can be used in various ways in the form of text, images and videos, whether sharing between individuals or with agencies (Rozieqy & Arifin, 2018). Social media is also defined as a platform that facilitates communicative interaction between entrepreneurs and anyone, including consumers, distributors, suppliers, and various related parties, without being limited by time or place. With a function as a link of information and communication from producers to consumers in various locations and distances, social media has an important role in finding consumers and shaping product brand images. (Fahrizal, 2021). Based on the above definition, it can be concluded that social media is one of the technologies that is useful for MSME actors in carrying out their business activities in marketing and sales, social media can also make it easier for MSME actors in interactive communication so that their business activities can run effectively and efficiently. Social media in this study uses indicators such as, the existence of interesting and entertaining content, the existence of interactions between consumers and sellers, the existence of interactions between consumers and other consumers, the ease of finding product information, the ease of communicating information to the public, the level of trust in social media (Indriyani et al., 2020).

MSME Performance

MSME performance is the achievement of fully implemented actions which are later compared to predicted and agreed goals, objectives, or standards in a business context. This involves value-added assets and revenue in accordance with statutory provisions. (Kinasih et al., 2021). Based on the above definition, it can be concluded that MSMEs are closely related to MSME performance, which

is an activity from how the process to the results of the work takes place which has a relationship with the organisation's strategic goals, customer satisfaction, and contributes to the economy. and MSMEs are not only an economic sector that only makes sales and profits, but as a means of meeting needs, creating prosperity, and helping those in need. MSME performance in this study is measured using indicators such as Sales Growth, Customer Growth, and Profit Growth. (Yousida & Lestari, 2019).

Business Strategy
Strategy is a plan made that aims to fulfil a vision and mission or specific goals. Therefore, it can be interpreted that a business strategy is a plan or method made by business people to achieve their vision and mission (Wikipedia, 2019). Based on the explanation above, it can be concluded that business strategy is one way to achieve business goals, by carrying out business strategies in business operational activities, the business will be easy to achieve business goals. However, in carrying out a business strategy, it is necessary to consider several aspects in an effort to develop a business. Business strategy in this study is measured using indicators such as, Seeking, Maintaining, Measuring, Reaction. (Soewarno, 2013).

The Effect of Accounting Information Systems on MSME Performance
Prasetyo & Ambarwati (2021) states that the accounting information system aims to produce accounting and financial information. The resulting information is needed by management in making decisions, making internal and external reports, planning strategies to compete with other companies, and making internal controls. Research conducted by (Prasetyo & Ambarwati, 2021) states that accounting information systems affect the performance of MSMEs in the Special Region of Yogyakarta. Based on the explanation above, it can be assumed that accounting information systems affect the performance of MSMEs.
H1: Accounting Information Systems Have a Positive Effect on MSME Performance

The Effect of E-commerce on MSME Performance
E-commerce is a digital technology used physically and digitally by businesses to share, communicate, collaborate, buy and sell products and services. (Octavia et al., 2020).

E-commerce can expand the marketing reach of products to a larger market. Meanwhile, ecommerce also benefits consumers by providing a variety of options, allowing them to make better decisions. Research conducted by (Ramdhani et al., 2022). Based on the explanation above, it can be assumed that e-commerce affects the performance of MSMEs.
H2: E-commerce Has a Positive Effect on MSME Performance

The Effect of Social Media on MSME Performance
Social media is defined as a platform that facilitates communicative interactions between entrepreneurs and anyone, including consumers, distributors, suppliers, and various related parties, social media also has an important role in finding consumers and shaping product brand images. (Fahrizal, 2021). Social media is very useful for MSME players in carrying out their business activities, because social media can facilitate MSME players in interactive communication so that their business activities can run effectively and efficiently. Research conducted by (Fahrizal, 2021). Proving that the role of social media has a positive and significant effect on the performance of MSMEs. Based on the explanation above, it can be assumed that social media has an effect on the performance of MSMEs.
H3: Social Media Has a Positive Effect on MSME Performance

The Role of Business Strategy in Moderating the Effect of Accounting Information Systems on MSME Performance
Strategy is a plan made that aims to fulfil a vision and mission or specific goals. Therefore, it can be interpreted that a business strategy is a plan or method made by business people to achieve their vision and mission (Wikipedia, 2019). In carrying out accounting practices in business, MSME actors need to consider what accounting information system is in accordance with their business activities, this must also be adjusted to a good understanding and the size of MSMEs. Research conducted by (Widianingsih & Sunarmo, 2022). which states that business strategy moderates the effect of accounting information systems on the performance of small and medium enterprises in Banyumas Regency. Based on the explanation above, it can be assumed that business strategy can

moderate the effect of accounting information systems on the performance of MSMEs.

H4: Business Strategy Can Moderate the Effect of Accounting Information Systems on MSME Performance

The Role of Business Strategy in Moderating the Effect of E-commerce on MSME Performance

Efforts to implement e-commerce practices in business, MSME actors need to consider what type of e-commerce is suitable for their business activities, this must also be adjusted to a good understanding of e-commerce technology. Research conducted by (Tirtayasa et al., 2021). Stating that the existence of a business strategy in e-commerce and social media has a positive impact on the performance of MSMEs in DKI Jakarta. Based on the explanation above, it can be assumed that business strategy can moderate the effect of e-commerce on MSME performance.

H5: Business Strategy Can Moderate the Effect of E-commerce on MSME Performance

The Role of Business Strategy in Moderating the Effect of Social Media on MSME Performance

Efforts to implement social media practices in business, MSME actors need to consider what types of social media are suitable for their business activities, what social media are widely used and easy to use. Research conducted by (Tirtayasa et al., 2021). Stating that the existence of a business strategy in e-commerce and social media has a positive impact on the performance of MSMEs in DKI Jakarta. Based on the explanation above, it can be assumed that business strategy can moderate the influence of social media on the performance of MSMEs.

H5: Business Strategy Can Moderate the Effect of Social Media on MSME Performance

Research Model

In this research model, it shows that the accounting information system variable (X1), e-commerce variable (X2, social media variable (X3), MSME performance variable (Y), and business strategy variable (Z).
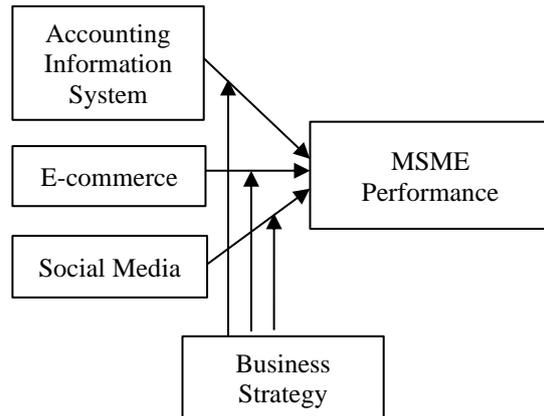

Figure 1. Research Model

METHODS

This study uses a quantitative approach, where the method used in this study uses a survey method. The data in this study uses primary data obtained from distributing questionnaires directly to the field, and secondary data obtained from the West Java provincial statistical centre, references from previous studies that are appropriate or related to the research topic on MSME performance.

The population in this study is MSMEs in Karawang district in 2021. Based on the results of observations, there are still few MSMEs in Karawang Regency that use accounting information systems, but many have used e-commerce and social media. The sample taken in this study was based on the calculation of the slovin formula, namely 100 respondents, the criteria for respondents were MSMEs that used accounting information systems, e-commerce, and social media in their performance. The sample was obtained using purposive sampling technique by surveying MSMEs that use accounting information systems, e-commerce, and social media. The data collection technique used in this study was a direct survey, then the respondents filled out a questionnaire in the form of a google form.

Data Analysis Technique

The data analysis technique in this study is to use a data instrument test consisting of validity and reliability tests, then a classical assumption test consisting of normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test, then descriptive statistical test. Then the next stage is multiple linear regression analysis, and moderation regression analysis, multiple linear regression and moderation tests as a procedure for

hypothesis testing to obtain the coefficient of determination (R2) value and to test the hypotheses in this study.

RESULTS AND DISCUSSION
Descriptive Statistical Test
The results of the descriptive statistical test are as follows:

Table 2. Descriptive Statistical Test
Source: Data Processed SPSS 26, 2024

Data Instrument Test
Validity Test
The validity test is the degree of accuracy between the data that actually occurs on the object and the data collected by the researcher. The validity test assessment criteria are if rcount> rtable, then the questionnaire item is valid and if rcount < rtable, then the questionnaire item is said to be invalid. In addition, the data is said to be valid or accurate if the significance value is> 0.05, if the significance value is <0.05 then the data is said to be invalid or accurate. (Sugiyono, 2017: 125).

Based on the validity test, it is obtained that each question item from each variable has a significant value> 0.05 and rcount> table in table 3. So, it can be said that the question items or data in the study are said to be valid.

Table 3. Validity Test
Source: Data Processed SPSS 26, 2024

Reliability Test
Sugiyono (2017) stating that the reliability test is the extent to which the measurement results using the same object will produce the same data. A questionnaire is said to be reliable if a person's answer to a statement is consistent or stable over time. The tool for measuring reliability is Cronbach Alpha with the criteria that if the Cronbach alpha value> 0.60 is said to be reliable or consistent, but if the Cronbach alpha value <0.60, it is said to be unreliable or inconsistent. Based on the results of the reliability test obtained from each variable, the Cronbach alpha value> 0.60 is found in table 4. So, it can be said that the data in the study is said to be reliable or consistent.

Table 4. Reliability Test
Source: Data Processed SPSS 26, 2024

Classical Assumption Test
Normality Test
The normality test aims to test whether in the regression model, confounding or residual variables have a normal distribution. (Ghozali, 2012: 160). The criteria in the normality test are if the data has a significant level> 0.05 or 5%, it can be concluded that Ho is accepted, so the data is said to be normally distributed, but if the data has a significant level <0.05 or 5%, it can be concluded that Ho is rejected, so the data is said to be not normally distributed. In this research data normality test using the Kolmogorov-Smirnov Test for each variable. Based on the results of the Kolmogorov-Smirnov normality test contained in table 5, it shows that the significant value using the monte carlo approach is 0.296, which means 0.296> 0.05 so it can be said that the data in this study are normally distributed.

Table 5. Normality Test
Source: Data Processed SPSS 26, 2024

Multicollinearity Test
The multicollinearity test aims to test whether the regression model finds a correlation between independent variables (independent). (Ghozali, 2012). To measure multicollinearity, it can be done by comparing the overall coefficient of determination (R2) with the partial correlation coefficient value of all independent variables. The criteria in the Multicollinearity test are tolerance value> (0.1) and VIF value < (10), it can be said that the research data does not have multicollinearity symptoms, but if the tolerance value < (0.1) and VIF value> (10), it can be said that the research data has multicollinearity symptoms. Based on the results of the Multicollinearity test in this study contained in table 1.4, it shows that the variables of accounting information systems, e-commerce, social media, and business strategy have a tolerance value> (0.1) and a VIF value < (10). So, it can be said that the data used in this study does not occur multicollinearity.

Table 6. Multicollinearity Test
Source: Data Processed SPSS 26, 2024

Heteroscedasticity Test
The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. A good regression model is one with homoscedasticity or no heteroscedasticity (Ghozali, 2012: 139). The

criterion in the heteroscedasticity test is that if the data has a significant level> 0.05 or 5%, it can be concluded that the data does not have symptoms of heteroscedasticity, but if the data has a significant level <0.05 or 5%, it can be concluded that the data is said to have symptoms of heteroscedasticity. Based on the results of the Heteroscedasticity test in this study contained in table 7, it shows that the variables of accounting information systems, e-commerce, social media, and business strategy using the spearman's rho approach obtained a significant value of each variable> 0.05 so it can be said that the regression model or data in this study is free from symptoms of heteroscedasticity.

Table 7. Heteroscedasticity Test
Source: Data Processed SPSS 26, 2024

Autocorrelation Test
The autocorrelation test aims to test whether in a linear regression model there is a correlation between confounding errors (residuals) in the current period (t) and errors in the previous period (t-1). The autocorrelation test can be done with the Run Test method. Run Test is one of the non-parametric analyses that can be used to test whether there is a high correlation between residuals. The criteria in the Autocorrelation test are if the value of d < dL or d> (4-dL), then Ho is rejected which means there is autocorrelation. If dU < d < (4-dU), then Ho is accepted, which means there is no autocorrelation. If dL < d < (4-dU) or (4-dU) < d < (4-dL), then it does not produce a definite conclusion so that it can be said that there is or is not autocorrelation. (Ghozali, 2012: 110). Based on the results of the autocorrelation test in this study contained in table 8, it shows that the regression model between accounting information systems (X1), e-commerce (X2), social media (X3), business strategy (Z) with MSME performance (Y) obtained a durbin watson value of 1.763 which is greater than the t table value of 1.5922, then dU < d < (4-dU) or 1.5922. So, it can be said that the data in this study do not have autocorrelation.

Table 8. Autocorrelation Test
Source: Data Processed SPSS 26, 2024

Regression Analysis
Multiple Linear Regression Test
The regression analysis used in this study is multiple linear regression analysis because this study uses 3 independent variables.

Therefore, it uses multiple linear regression analysis models because it is to determine each relationship between accounting information system variables (X1), e-commerce variables, social media variables (X3) with MSME performance (Y). The multiple linear regression analysis equation can be written

$$Y = α + b1X1 + b2X2 + b3X3 + e$$

Based on the results of multiple linear regression analysis tests in this study contained in table 9, it shows that. The regression coefficient value for the accounting information system variable (X1) is 0.286 with a significant level of 0.005 <0.05. The regression coefficient value for the e-commerce variable (X2) is 0.119 with a significant level of 0.344> 0.05. The coefficient value is positive but the significant level is obtained> 0.05. The regression coefficient value for the social media variable (X3) is 0.429 with a significant level of 0.000 <0.05.

Table 9. Multiple Linear Regression Test
Source: Data Processed SPSS 26, 2024

Moderation Regression Test (MRA)
Based on the results of the moderation regression analysis (MRA) test in this study contained in table 10, it shows that. The significant value of the interaction variable between accounting information systems (X1) and business strategy (Z) is 0.282> 0.05. The significant value of the interaction variable between e-commerce (X2) and business strategy (Z) is 0.167> 0.05. The significant value of the interaction variable between social media (X3) and business strategy (Z) is 0.449> 0.05.

Table 10. Moderation Regression Test (MRA)
Source: Data Processed SPSS 26, 2024

Hypothesis Test
R2 Coefficient of Determination Test
The coefficient of determination test is expressed by R-Square in essence to measure how far the model's ability to explain the variation in the independent variable. (Ghozali, 2009: 15). the results of the coefficient of determination test contained in table 11, it can be concluded that the Adjusted R result is 0.669. This shows that the MSME performance variable can be explained by the accounting information system, e-commerce, social media, and business strategy variables

by 66.9%. While the remaining 33.1% is explained by other variables not used in this study.

Table 11. R2 Determination Coefficient Test
Source: Data Processed SPSS 26, 2024

T Test (Partial)
T test serves to show how far the influence of one independent variable on the dependent by assuming other independent variables constant (Ghozali, 2009: 17). Based on the results of the t test will be listed in table 12 as follows:

Table 12. T Test (Partial)
Source: Data Processed SPSS 26, 2024

Discussion
Accounting Information Systems Have a Positive Effect on MSME Performance
Based on the results of the hypothesis test (t test). From the results of data analysis, the regression coefficient value is 0.286 with a significance level of 0.005 <0.05, which means that the first hypothesis testing carried out shows that h1 is accepted, which means that the accounting information system has a significant effect on the performance of MSMEs in Karawang Regency. Based on the results of research that has been conducted which explains that accounting information systems have a positive effect on the performance of MSMEs in Karawang Regency. The results of this study are in line with research (Prasetyo & Ambarwati, 2021) which states that accounting information systems affect the performance of MSMEs. However, the results of this study differ from research (Sukmantari & Julianto, 2022) which states that accounting information systems have no significant effect on the performance of MSMEs.

E-commerce Has No Effect on MSME Performance
Based on the results of the hypothesis test (t test). From the results of data analysis, the regression coefficient value is 0.119 with a significance level of 0.0344> 0.05, which means that the second hypothesis testing carried out shows that H2 is rejected, which means that e-commerce does not have a significant effect on the performance of MSMEs in Karawang Regency. Based on the results of research that has been conducted which explains that e-commerce has no significant effect on the performance of MSMEs in Karawang Regency. The results of this study are in line with research (Etanim, 2022) which states that the use of e-commerce has an insignificant relationship with the performance of MSMEs. However, the results of this study differ from research (Ramdhani et al., 2022) which states that the application of e-commerce affects the performance of MSMEs.

Social Media Has a Positive Effect on MSME Performance
Based on the results of the hypothesis test (t test). From the results of data analysis, the regression coefficient value is 0.429 with a significance level of 0.000 <0.05, which means that the second hypothesis testing carried out shows that H3 is accepted, which means that social media has a significant effect on the performance of MSMEs in Karawang Regency. Based on the results of research that has been conducted which explains that social media has a significant effect on the performance of MSMEs in Karawang Regency. The results of this study are in line with research (Fahrizal, 2021) which states that the role of social media has a positive and significant effect on the performance of MSMEs. However, the results of this study differ from research (Rusdi et al., 2023) which states that social media has no effect on the performance of MSMEs in weaving MSMEs in Central Lombok district.

Business Strategy Cannot Moderate the Effect of Accounting Information Systems on MSME Performance
Based on the results of the hypothesis test (t test). The regression coefficient value is 0.053 and the resulting significance value is 0.282> 0.05. From the results of the tests carried out, it means that the fourth hypothesis which states that the business strategy variable is able to moderate the relationship between accounting information systems and MSME performance is not proven. Therefore, it can be concluded that H4 is rejected. Based on the results of research that has been conducted which explains that business strategy cannot moderate the relationship between accounting information systems on the performance of MSMEs in Karawang Regency. The results of this study are not in line with research (Widianingsih & Sunarmo, 2022) which states that business strategy moderates the effect of accounting information systems on the performance of small and medium enterprises in Banyumas Regency. At the same time, the

research results in this study can be a novelty and reference by future researchers because there are no research results that are in line with this research.

Business Strategy Cannot Moderate the Effect of E-commerce on MSME Performance

Based on the results of the hypothesis test (t test). The regression coefficient value is -0.115 and the resulting significance value is 0.167> 0.05. From the results of the tests carried out, it means that the fifth hypothesis which states that the business strategy variable is able to moderate the relationship between e-commerce and MSME performance is not proven. Therefore, it can be concluded that H5 is rejected. Based on the results of research that has been conducted which explains that business strategy cannot moderate the effect of e-commerce on the performance of MSMEs in Karawang Regency. The results of this study are not in line with research (Tirtayasa et al., 2021) which states that business strategy can moderate and have a significant effect on the effect of e-commerce and social media on MSME performance. At the same time, the research results in this study can be a novelty and reference by future researchers because there are no research results that are in line with this study.

Business Strategy Cannot Moderate the Effect of Social Media on MSME Performance

Based on the results of the hypothesis test (t test). The regression coefficient value is 0.043 and the resulting significance value is 0.449> 0.05. From the results of the tests carried out, it means that the sixth hypothesis which states that business strategy variables are able to moderate the relationship between social media and MSME performance is not proven. Therefore, it can be concluded that H6 is rejected. Based on the results of research that has been conducted which explains that business strategy cannot moderate the influence of social media on the performance of MSMEs in Karawang Regency. The results of this study are not in line with research (Tirtayasa et al., 2021) which states that business strategy can moderate and have a significant effect on the effect of e-commerce and social media on MSME performance. At the same time, the research results in this study can be a novelty and reference by future

researchers because there are no research results that are in line with this research.
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CONCLUSION

Based on the results of hypothesis test calculations, the accounting information system variable affects the performance of MSMEs, the e-commerce variable has no effect on the performance of MSMEs, the social media variable affects the performance of MSMEs, the business strategy variable cannot moderate the effect of accounting information systems, e-commerce, and social media on MSME performance.

Suggestion

In further research, it is recommended to add or use independent variables other than accounting information systems, e-commerce, and social media and use moderating variables other than business strategy to explain the broader influence of MSME performance and is expected to open wider insights both theoretically and practically, and it is hoped that this research can be carried out in depth, with a larger sample in order to obtain more appropriate and maximum results.

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Tables
Table 1. Karawang Regency MSME Data

Tabel 1.1 Number of MSMEs in Each District of West Java Province in 2019-2021

District	Year		
	2019	**2020**	**2021**
Bogor	52.640	52.852	45.013
Sukabumi	52.971	52.953	51.796
Cianjur	37.442	37.807	44.089
Bandung	43.498	42.385	40.136
Garut	54.701	54.630	62.842
Tasikmalaya	53.708	53.601	46.132
Ciamis	27.736	28.161	29.628
Kuningan	9.415	9.374	16.180
Cirebon	21.315	19.455	18.053
Majalengka	28.405	28.762	26.634
Sumedang	16.147	16.166	19.160
Indramayu	15.758	15.052	16.481
Subang	24.864	25.091	18.014
Purwakarta	12.390	11.566	14.504
Karawang	15.146	15.257	14.239
Bekasi	18.796	20.315	20.610
Bandung Barat	12.119	12.005	22.366
Pangandaran	27.468	28.111	12.906

Source: West Java Central Bureau of Statistics, 2021

Table 2. Descriptive Statistics Test

Variabel	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
X1	100	19	6	25	20,12	2,328	5,420
X2	100	14	6	20	16,65	1,935	3,745
X3	100	19	6	25	21,33	2,301	5,294
Y	100	16	4	20	15,17	2,437	5,941
Z	100	13	7	20	16,77	1,885	3,553
Valid N (listwise)	100						

Source: Data processed by SPSS 26, 2024

Table 3. Validity Test

Validity Test Result				
Variable	**Item**	**r hitung**	**r tabel**	**Result**
Accounting Information System (X1)	X1.1	0,548	0,1966	Valid
	X1.2	0,687	0,1966	Valid
	X1.3	0,623	0,1966	Valid
	X1.4	0,661	0,1966	Valid
	X1.5	0,704	0,1966	Valid
E-Commerce (X2)	X2.1	0,709	0,1966	Valid
	X2.2	0,742	0,1966	Valid
	X2.3	0,676	0,1966	Valid
	X2.4	0,644	0,1966	Valid
Social Media (X3)	X3.1	0,744	0,1966	Valid
	X3.2	0,591	0,1966	Valid
	X3.3	0,651	0,1966	Valid
	X3.4	0,669	0,1966	Valid
	X3.5	0,671	0,1966	Valid
MSME Performance (Y)	Y1.1	0,697	0,1966	Valid
	Y1.2	0,77	0,1966	Valid
	Y1.3	0,743	0,1966	Valid
	Y1.4	0,75	0,1966	Valid
Business Strategy (Z)	Z1.1	0,671	0,1966	Valid
	Z1.2	0,733	0,1966	Valid
	Z1.3	0,702	0,1966	Valid
	Z1.4	0,64	0,1966	Valid

Source: Data processed by SPSS 26, 2024

Table 4. Reliability Test

Reliability Test Result		
Variable	**Cronbach Alpha**	**Result**
Accounting Information System (X1)	0,638	Reliable
E-Commerce (X2)	0,638	Reliable
Social Media (X3)	0,683	Reliable
MSME Performance (Y)	0,706	Reliable
Business Strategy (Z)	0,613	Reliable

Source: Data processed by SPSS 26, 2024

Table 5. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	1,81186279
Most Extreme Differences	Absolute	0,096
	Positive	0,075
	Negative	-0,096
Test Statistic		0,096
Asymp. Sig. (2-tailed)		,023[c]
Monte Carlo Sig. (2-tailed)	Sig.	,296[d]
	99% Confidence Interval	Lower Bound	0,285
		Upper Bound	0,308

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.
Source: Data processed by SPSS 26, 2024

Table 6. Multicollinearity Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,962	2,081		-,462	,645		
Accounting Information System	,312	,101	,298	3,084	,003	,625	1,601
E-Commerce	,115	,125	,091	,921	,360	,593	1,687
Social Media	,483	,119	,456	4,062	,000	,462	2,167
Business Strategy	-,140	,124	-,109	-1,130	,262	,630	1,587

a. Dependent Variable: MSME Performance
Source: Data processed by SPSS 26, 2024

Table 7. Heteroscedasticity Test

Correlations

Spearman's rho	Unstandardized Residual	Sistem Informasi Akuntansi	E-Commerce	Media Sosial	Strategi Bisnis
Correlation Coefficient	1,000	0,047	0,001	0,086	-0,028
Sig. (2-tailed)		0,645	0,995	0,392	0,784
N	100	100	100	100	100

Source: Data processed by SPSS 26, 2024

Table 8. Autocorrelation Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,669[a]	0,447	0,424	1,850	1,763

a. Predictors: (Constant), Strategi Bisnis, E-Commerce, Sistem Informasi Akuntansi, Media Sosial
b. Dependent Variable: MSME Performance
Source: Data processed by SPSS 26, 2024

Table 9. Multiple Linear Regression Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1,703	1,978		-0,861	0,391
Accounting Information System	0,286	0,099	0,273	2,899	0,005
E-Commerce	0,119	0,125	0,094	0,950	0,344
Social Media	0,429	0,109	0,405	3,936	0,000

a. Dependent Variable: MSME Performance
Source: Data processed by SPSS 26, 2024

Table 10. Moderated Regression Analysis (MRA) Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	-1,164	5,164		-0,225	0,822
Accounting Information System	-0,603	0,810	-0,576	-0,745	0,458
E-Commerce	2,168	1,460	1,721	1,485	0,141
Social Media	-0,242	0,910	-0,229	-0,266	0,791
Business Strategy	-0,204	0,392	-0,158	-0,522	0,603
Accounting Information System*Business Strategy	0,053	0,049	1,281	1,082	0,282
E-Commerce*Business Strategy	-0,115	0,082	-2,247	-1,394	0,167
Social Media*Business Strategy	0,043	0,056	1,070	0,760	0,449

a. Dependent Variable: MSME Performance
Source: Data processed by SPSS 26, 2024

Table 11. Coefficient of Determination R2 Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,669[a]	0,447	0,424	1,850

a. Dependent Variable: MSME Performance
. Predictors: (Constant), Business Strategy, E-Commerce, Accounting Information System, Social Media
Source: Data processed by SPSS 26, 2024

Table 12. T Test (Parsial)

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	-1,703	1,978		-0,861	0,391
Accounting Information System	0,286	0,099	0,273	2,899	0,005
E-Commerce	0,119	0,125	0,094	0,950	0,344
Social Media	0,429	0,109	0,405	3,936	0,000

a. Dependent Variable: MSME Performance
Source: Data processed by SPSS 26, 2024

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	-1,164	5,164		-0,225	0,822
Accounting Information System	-0,603	0,810	-0,576	-0,745	0,458
E-Commerce	2,168	1,460	1,721	1,485	0,141
Social Media	-0,242	0,910	-0,229	-0,266	0,791
Business Strategy	-0,204	0,392	-0,158	-0,522	0,603
Accounting Information System*Business Strategy	0,053	0,049	1,281	1,082	0,282
E-Commerce*Business Strategy	-0,115	0,082	-2,247	-1,394	0,167
Social Media*Business Strategy	0,043	0,056	1,070	0,760	0,449

a. Dependent Variable: MSME Performance
Source: Data processed by SPSS 26, 2024