

THE USE OF ACCOUNTING INFORMATION SYSTEMS (SIA) IN THE SMALL AND MEDIUM ENTERPRISES (SMES) OF HANDMADE BATIK OF LASEM.

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Abstract: The rapid development of science and technology has various impacts on various aspects. One significant effect is that competition in the business sector is becoming tougher. This competition is felt by various sectors and the size of the business. The Small and Medium Enterprises (SMEs) that we need to preserve is the small business of local products. One of the local products that characterizes the city of Lasem, Rembang Regency is Handmade Batik. This study aimed to analyze the use of the Accounting Information System (AIS) in the Lasem handmade batik business group. Analysis of the use of SIA will be seen from the business owner's education, business scale, company age, information technology, and accounting training followed by the owner. This research was descriptive. Data obtained by distributing questionnaires. The sampling method was purposive sampling, with a total sample of 50 owners or managers of Lasem-handmade batik businesses and analyzed using multiple linear regression with the SPSS 23 program. The results showed that the most of the Lasem handmade Batik had used SIA in their operational activities. From the analysis, it was found that business owner education, company age, information technology, and accounting training followed by the owner gave a positive influence on the use of SIA in Lasem's batik business. There was one variable that has the opposited effect on the use of AIS, namely business scale.

Keywords: Accounting Information System (AIS), Handmade Batik Lasem
