

ATTITUDE, IMPLEMENTATION QUALITY AND ACCOUNTING APPLICATION ASSISTANCE IN MSME

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ABSTRACT

This study investigates the effects of IT support on micro, small, and medium enterprises (MSME) owners, particularly focusing on the assistance provided in using accounting software. The concept of IT assistance, akin to business incubation in MSME development literature. The study aims to address practical issues such as the challenges MSMEs face in adopting transaction recording applications, their interest in such applications, and the difficulties in developing accounting information systems. Theoretical aspects explore the influence of management attitudes and styles on IT implementation following the propositions of Winston and Dologite (2002). Using a qualitative, interpretive case study approach, this research concludes that MSMEs, particularly beginners, face significant challenges in financing, skills acquisition, and infrastructure. However, they exhibit a strong positive interest in IT adoption, which is crucial for their survival and development. The research also reveals that the adoption of simple accounting applications, effectively addresses these challenges. The study further finds that MSME owners generally have a positive attitude towards IT. The need for substantial support in IT implementation is highlighted, especially for lower-level MSMEs.

Keywords: Accounting Application Adoption, IT Acceptance, Business Incubator

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