



# **SUSTAINABLE MSMEs PERFORMANCE: OVERVIEW OF HUMAN RESOURCES, INFORMATION TECHNOLOGY, AND MANAGEMENT ACCOUNTING INFORMATION**

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## **Abstract**

With the assistance of the Internet of Things (IoT), Micro, Small, and Medium Enterprises (MSMEs) will have an easier time marketing their goods and services in the era 4.0 of the industrial revolution. Therefore, MSMEs must prepare the quality of their human resources, technology, and systems to improve their business performance and compete in the current digitalization era. This study aims to measure the extent to which the quality of human resources owned by SMEs, as well as the technology and systems they have, with the system here being management accounting information to understand the significance of recording and bookkeeping, as well as providing more comprehensive and structured information regarding a company's operations and its financial position.

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## **INTRODUCTION**

One of the industries that took a significant hit during the COVID-19 pandemic and contributed to the country's overall economic downturn was that of micro, small, and medium enterprises, abbreviated as MSMEs. Because there are approximately 64.2 million micro, small, and medium-sized enterprises in Indonesia, which has a workforce absorption capacity of 117 million workers, or 97% of the employment absorption capacity of the business world, micro, small, and medium-sized enterprises (MSMEs) have a very significant impact on the national economy. The contribution of MSMEs to the national economy (GDP) is 61.1%, and the contribution of prominent business actors to the remaining 38.9% of GDP is 38.9% (DJKN, 2020). The number of prominent business actors is only 5,550, which is 0.01% of the total number of business actors.

MSME is one of the industrial sectors that is relied upon as an indicator of economic stability at the local and regional levels. Apart from functioning as a business wheel, MSMEs can empower the community. In this case, the government of Serang City, through its policy, participates and provides motivation and encouragement to MSMEs to be able to develop and expand their business activities. It is hoped that the training provided to MSMEs will add value to their products, for example, by making packaging or product packaging (Bappeda, 2019).

In the industrial era 4.0, the Internet of Things can help MSMEs promote their business products more broadly. Therefore, the development of its human resources must be prepared, bearing in mind the current digital development (Febrianti & Abdulah, 2021). Business development and capital for MSMEs are still quite tricky, and this has caused the quality of human resources to be low, which impacts the performance of MSMEs themselves. Not to mention that most MSMEs have yet to

be able to prepare financial reports by established standards. Hence, the absorption of accounting information from financial reports still needs to be improved (Suryantini & Sulindawati, 2020).

Apart from human resources, in the current digitalization era, MSMEs need to develop information technology to be competitive. The readiness of MSMEs is currently a concern of all groups, whether MSMEs in the current industrial revolution era can be competitive. One of the obstacles for MSMEs is the use of technology, so MSMEs are required to be ready to face the industrial era 4.0 (Chalimi et al., 2022). Therefore, MSME actors must be able to migrate from the offline system to the online system and turn their businesses into competitive digital shops that are ready to serve consumers anytime and anywhere. The benefits of using digitization, such as e-commerce, e-learning, e-pay, and delivery requests, are positive values of using information technology for MSMEs (Masriah et al., 2020).

Company productivity can increase if information technology is appropriate, as well as information technology related to accounting information systems. However, technological advances have opened up the possibility of generating and using accounting information from a strategic point of view. It is vital for all industries, especially MSMEs, which need accounting information to deal with a higher level of uncertainty in a highly competitive market (Mauliansyah & Saputra, 2020). So this is one of the essential factors in measuring the performance of SMEs. Because some of them need accounting knowledge and need to understand more about the importance of recording and bookkeeping for business continuity, thus, accounting practice for SMEs is critical; if appropriately organized, MSMEs can provide structured information regarding their business and financial position. In addition, management accounting information can help MSMEs identify a problem, solve problems, and evaluate problems and can be used for planning, controlling, and decision-making (Harahap & Ainsyah, 2017).

The condition of MSMEs in Serang is increasing, making the competition quite tight and complex. In 2022, the number of MSMEs will reach 2,101 units 2022 from 2,071 units in 2021 (UMKM, 2023). Thus, product innovation is needed to be more creative to be competitive. Based on the results of the pre-survey in 2022, 11 out of 20 MSME actors have special skills and knowledge related to the business carried out, while only 8 out of 20 MSME actors can plan their business activities. The pre-survey was conducted on 20 MSME actors in the food and beverage sector in Serang City by accidental sampling to see a general picture.

The pre-survey results illustrate that, in general, MSME actors need to gain special skills and knowledge. They do business based on current trends and only capitalize on knowledge from friends and view shows on social media. In addition, MSME actors who cannot plan their business activities cannot yet plan their business going forward. It can be due to utilizing information technology as marketing materials and digital transactions.

Thus, MSME actors must optimize and develop their knowledge, education, and business management skills. It is in line with the research of Suryantini & Sulindawati (2020), Chalimi et al. (2021), and Nugraha et al. (2021), which make the factors of human resources, information technology, and management accounting information a determining part of improving performance MSMEs.

## METHOD

The investigation was carried out with the help of survey techniques, quantitative data, and close observation of the phenomena. The participants of this study are micro, small, and medium-sized enterprises (MSME) owners and employees working in the food and beverage industry in Serang City, with the majority of the participants coming from the Serang District. For this research to be measurable, the required population size is at least 5 times the number of indicators for all variables (Ferdinand, 2014). The number of indicators in this study is 18, so it requires a minimum of  $18 \times 5 = 90$  MSME actors. Determining the number of samples using a non-probability sampling technique with an accidental sampling method.

## RESULTS AND DISCUSSION

Currently, MSME actors must maximize their efforts to be competitive by developing their human resources, technology, and systems that continue to be developed in this digitalization era. Based on the results of the regression test, the following results are obtained:

Table 1 Multiple Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	4,019	1,637		2,455	,016
SDM	,234	,100	,181	2,332	,022
Teknologi Informasi	,016	,088	,016	,179	,859
Informasi Akuntansi	,657	,078	,702	8,450	,000

a. Dependent Variable: Kinerja

Table 1 shows Human Resources (HR) and Management Accounting Information at 0.016, the performance of SMEs is 4.019 (constant), which, if increased by 1 unit, the performance increases by 0.234 and 0.657. The significance value in this study uses the level  $\alpha = 5\%$  (0.05), and the t-table value in the statistical table is 1.960 (Sugiyono, 2017). Table 1 shows the calculated t-value of the HR variable of 2.332 and the accounting information variable of 8.450, which is greater than 1.960. It means that the HR variable and accounting information significantly positively affect the performance of MSMEs. However, the Information Technology variable has no significant effect on the performance of SMEs because the t value is 0.179, which is less than 1.960.

Table 2 Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,748 <sup>a</sup>	,560	,545	1,74892

- a. Predictors: (Constant), Teknologi Informasi, Sumber Daya Manusia  
 b. Dependent Variable: Kinerja UMKM

Based on table 2 shows that the value of Adjusted R Square (R<sup>2</sup>) is 0.545 or 54.5%. Exogenous variables affect endogenous variables by 54.5%, and 45.5% are influenced by variables not used in this study. Thus, MSME actors can take advantage of this opportunity by developing their knowledge, education, and human resource capabilities from information easily obtained in the current digitalization era, for example, by participating in training scholarships for MSMEs organized by the Ministry of Communication and Information of the Republic of Indonesia through the Digitalent page.

Suryantini & Sulindawati (2020) explains that Human Resources (HR) can have a reasonably strong influence on the performance of MSMEs; this indicates that human resource skills are an essential contributor to company growth and well-finished work requires good performance from individuals, in this case, the employees. Therefore, employees can be assisted by a set of tools to facilitate their work, namely technology.

However, in the current era of digitalization, not all MSMEs can make the most of the existing information technology. Employees need specific knowledge and skills in the field of information technology. All work can quickly be based on information and information processing by utilizing technological developments to market their products (Chalimi et al., 2022). Even though the technology is not maximally established, MSME management accounting information is quite optimal; MSME is gradually capable of becoming an attraction for investors, creditors, tax authorities, and other government agencies (Nugraha et al., 2021). MSME activity reports, MSME routine activities, making the right decisions, and careful planning and control are sufficiently optimal to be developed by MSME actors,

## CONCLUSION

In this age of the fourth industrial revolution, actors in the MSME sector need to make the most of the technological facilities available to them. Places where it is difficult for humans to be independent of their dependence on technology. During the Covid-19 pandemic, even the application of technology had a significant impact. At that time, people had a relationship with technology similar to addiction, and it was not easy to function without it. Therefore, it is very appropriate for MSMEs in the food and beverage sector today to optimally utilize information technology to increase their business achievements. Considering that the government, through several ministries, has provided complete facilities for MSME players, for example, the Ministry of Communication and Information

with the Digitalent training page, the Ministry of BUMN with the PADIUMkm page as a marketplace for buying and selling MSME products,

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