

INFLUENCE OF ACCOUNTING SYSTEMS AND ORGANIZATIONAL CULTURE ON MSMEs PERFORMANCE (Study of Surabaya City E-PEKEN Application Users)

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Abstract: The purpose of this research is to find out the Accounting Information System and organizational culture on the performance of Surabaya City MSMEs in using the E-Peken application optimally. The object of this research is Surabaya City MSMEs. The data is the primary data, it is the primary data which is used in this research is a questionnaire. The research method in this research is quantitative, while the analysis technique used in this research is multiple linear regression analysis. The instrument used in this research was in the form of a questionnaire distributed to MSMEs in Surabaya City who were already using the E-Peken application. The test results from this research show that the Accounting Information System variable has a significant and positive effect on MSME performance, which means that the better the MSME accounting information system, the MSME performance will also increase, the organizational culture variable has a significant and positive effect on MSME performance, which means the success of an organization in achieving its goals. then it can improve the performance of MSMEs.

Keywords: Systems, Information, Accounting, culture, organization, MSME performance, E-peken
