## UNIVERSITAS INTERNASIONAL BATAM

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## EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEM TO SMALL AND MEDIUM ENTERPRISES IN BATAM

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This study is aims to regulate information systems and factors that differ in the specific context of companies in small and medium enterprises. The research model used to examine the outcomes of the case study uses the variable of sophisticated accounting information systems, the participation of managers, the knowledge of accounting information system managers, the knowledge of accounting managers, the effectiveness of external skills, and the effectiveness of accounting information systems.

This study uses data in the form of results from data collection through random media distributed to the respondents directly. A total of 209 samples studied in this study with a population of 437 SMEs based in clothing field. Sample determination technique is done by using slovin formula. Influence of relationship between variables to dependent variable using multiple regression analysis.

This study produces significant variables. Managers in SMEs need to get enough information to better explain the business information needs. SMEs should involve qualified vendors and have unique experience and information from SMEs to help.

**Key word**: sophisticated, the knowledge of managers, participation of managers, external skills, effectiveness of accounting information systems, small and medium enterprises.



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