UNIVERSITAS INTERNATIONAL BATAM

Undergraduate Thesis Accounting Study Program Even Semester 2018/2019

THE EFFECT OF ACCOUNTING INFORMATION SYSTEM (AIS) ON THE PROFITABILITY OF SMEs IN BATAM

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Executive Summary

The author works on this research in order to analyze and find out whether or not there is an influence that occurs from the accounting information system; speed, simplification of work, and quality of information on the profitability of SMEs in Batam City.

In this study the authors distribute questionnaires as many as 123 questionnaires to various SMEs or micro, small and medium businesses in Batam City with the criteria for businesses that produce merchandise directly to be used as data in this study which data is the primary data in this study.

From the results that have been tested by the authors in this study prove that the speed variable does not have a significant effect on the profitability of SMEs, the simplification of work variables and information quality has a significant effect on the profitability of SMEs.

Keywords: speed, simplification of work, quality of information, accounting information systems, profitability.

