



ACCOUNTING DEPARTMENT

**ECONOMICS FACULTY
UNIVERSITAS ANDALAS
ANDALAS UNIVERSITY**

THESIS

**THE USE OF ACCOUNTING INFORMATION SYSTEM AT
MSMEs IN PADANG CITY BEFORE AND DURING THE
COVID-19 PANDEMIC**

BY:

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Thesis Advisor:

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*Submitted to fulfill the requirements in order to obtain Bachelor
Degree of Economics*

PADANG

2021

**ACCOUNTING DEPARTMENT
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THESIS APPROVAL LETTER

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Thesis Title : **The Use of Accounting Information System at MSMEs in Padang City before and during the Covid-19**

Has already passed the thesis seminar on January, 19th, 2021 based on procedures and regulation prevailed in the Faculty of Economics, Andalas University.

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THE USE OF ACCOUNTING INFORMATION SYSTEM AT MSMEs IN PADANG CITY BEFORE AND DURING THE COVID-19 PANDEMIC

Thesis by: Dwi Rahmadani Davis

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ABSTRACT

This literature has shown that one of the problems that often become an obstacle to the development of micro, small, and medium enterprises (SMEs) is very difficult to get access to finance and capital. This is due to the poor quality of financial records which makes it difficult for MSMEs to apply for credit to banks. The poor quality of financial records is often caused by a lack of cost, time and accounting knowledge. Therefore, this study has the objective to investigate the accounting information system implemented by MSMEs in Padang City, West Sumatra. In terms of achieving this goal, the researcher sought to develop a structured questionnaire and interviews. The sampling technique in this research is snowball sampling method. Then, this questionnaire was distributed randomly via social media to 173 owners, managers, and employees of MSMEs in Padang City. The results of this study indicate that most of the respondents have implemented an information system consisting of simple bookkeeping and preparing financial reports. However, during the Covid-19 pandemic, there was a decrease in recording of sales and purchases of goods and an increase in recording of cash inflows and outflows. The results of this study also indicate that there has been a decrease in the making of income statements and an increase in cash flow statements during the Covid-19 pandemic.

Keywords: Accounting Information System, Micro, Small, and Medium Enterprises, Covid-19

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This literature has shown that one of the problems that often become an obstacle to the development of micro, small, and medium enterprises (SMEs) is very difficult to get access to finance and capital. This is due to the poor quality of financial records which makes it difficult for MSMEs to apply for credit to banks. The poor quality of financial records is often caused by a lack of cost, time and accounting knowledge. Therefore, this study has the objective to investigate the accounting information system implemented by MSMEs in Padang City, West Sumatra. In terms of achieving this goal, the researcher sought to develop a structured questionnaire and interviews. The sampling technique in this research is snowball sampling method. Then, this questionnaire was distributed randomly via social media to 173 owners, managers, and employees of MSMEs in Padang City. The results of this study indicate that most of the respondents have implemented an information system consisting of simple bookkeeping and preparing financial reports. However, during the Covid-19 pandemic, there was a decrease in recording of sales and purchases of goods and an increase in recording of cash inflows and outflows. The results of this study also indicate that there has been a decrease in the making of income statements and an increase in cash flow statements during the Covid-19 pandemic.

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