

# COMPUTERIZED ACCOUNTING INFORMATION SYSTEM AND INFORMATION QUALITY: CASE STUDY OF SME IN INDONESIA

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## ABSTRACT

Accounting Information System (AIS) is an act to organize forms, notes, and reports, of both financial and non-financial transactions, with a purpose to provide accounting information required in business decision making. The purpose of this study is to determine if the accounting information quality of a Small Medium Enterprise (SME) which implements computerized AIS is better compared to an SME which implements a manual AIS. Information quality which are compared includes accuracy, relevancy, punctuality and traceability. The sample of the study is SMEs in Indonesia which has been using computerized AIS for at least two years. Wilcoxon sign rank test was employed to analyze the difference in accounting information quality between the time when the SME still utilized manual method and after the SME started to utilize computerized AIS. This study is expected to help in understanding if the implementation of computerized AIS truly improves the accounting information quality, so that SME could implement the correct AIS to maximize the company growth.

**Keywords:** *Accounting Information System, SME, Information Quality, Wilcoxon sign rank test.*