

THE IMPACT OF ACCOUNTING INFORMATION SYSTEMS, KNOWLEDGE MANAGEMENT, DIGITAL PLATFORMS, AND DIGITAL INNOVATION ON THE PERFORMANCE OF SMES

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Abstract

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This research seeks to identify the drivers of the performance of small and medium-sized enterprises (SMEs) via the lenses of accounting information systems (AIS), knowledge management skills, and digital platform capabilities, mediated by digital innovation. This study complements previous research by Kareem et al. (2021). The innovation variables measured are general in nature, however, this study has not used the digitalization factor. Yousaf et al.'s (2021) research only tests the effect of digital platforms on digital innovation, not the link to performance. A total of 403 respondents from SMEs in Indonesia were surveyed using questionnaires, which were further evaluated by structural equation modeling (SEM). The findings indicate a positive and substantial correlation among the variables. AIS and knowledge management capability, and digital platform, SMEs' performance is influenced by digital platforms. Furthermore, digital innovation capability plays a role as a mediator between knowledge management capability and digital platform on SMEs' performance. Therefore, SMEs in Indonesia, to improve their company performance, need to pay attention to aspects of AIS, knowledge management capability, digital platform capability, and digital innovation capability. The theoretical implications of this research strengthen the theory.

Keywords: SMEs Performance, Accounting Information Systems, Knowledge Management Capability, Digital Platform, Digital Innovation

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1. INTRODUCTION

Several obstacles are faced by around 60–70% of small and medium-sized enterprises (SMEs) that do not have access to financing from banks because they are considered to have low accountability

(Fachruzzaman et al., 2021). Management has failed to distinguish personal expenses from business operations; only a minority of SMEs accurately document and retain all records of their business activities and produce comprehensive financial reports that adhere to established formal accounting

standards (Juita, 2016). There are quite a lot of accounting information systems (AIS) that are still manual, with a large number of branches so which has an impact on document errors and recording errors that result in a lack of information received (Yadiati et al., 2024).

AIS may significantly contribute to helping companies improve performance. AIS can function to support control and analysis of organizational activities.

Companies that have consistent control of knowledge and integrate their knowledge into business activities have a greater chance of achieving superior success (Dayan et al., 2017). The adoption and performance of knowledge management allow companies to realize improved organizational performance (Tseng, 2016).

A multitude of research has been undertaken about digital platforms and their impact on performance (Colquitt et al., 2019), dynamic and integrative capabilities (Helfat & Raubitschek, 2018), and online transactions (Kazan et al., 2018). Conversely, it has been noted that the association between some characteristics and organizational performance is mediated by other factors, including innovation capacity and organizational innovation (Kijkasiwat & Phuensane, 2020).

Digital innovation has transformed the conventional corporate economy into a digital one (Bukht & Heeks, 2018). The intricate and dynamic nature of technology complicates the attainment of digital innovation within the digital economy (Fichman et al., 2014; Verhoef et al., 2021). All companies, particularly SMEs, have these issues. These technological advancements may optimize chances for SMEs (Scuotto et al., 2020). SMEs functioning inside the digital economy need immediate digital innovation to address significant obstacles and enhance their technical proficiency (Nguyen, 2009).

SMEs play a significant part in the Indonesian economy. According to information from the Ministry of Cooperatives and Small and Medium Enterprises (*Kementerian UMKM*), in 2019, there were 65.4 million SMEs, or 99.9% of the total companies in Indonesia. These SME units have a workforce of 119 million people, or 96.92% of the total employed in Indonesia¹. However, various obstacles make the potential development of SMEs less than optimal. SMEs in Indonesia have a weak level of knowledge management capabilities, which has an impact on administration. Consequently, SMEs need innovation beyond information technology (IT), which may be realized via internal or external factors, to thrive in a competitive market and attain a competitive edge (Cofriyanti & Hidayanto, 2013).

Previous studies reported weaknesses in the variables of AIS usage, knowledge management capability, and digital innovation among SMEs in developing countries, which can affect performance. Therefore, it is necessary to improve SMEs' performance through the use of AIS, Knowledge management capability, digital platforms, and digital innovation (Harash, 2017; Kareem et al., 2019). This study complements previous research by Kareem et al. (2021), which tests the effect of AIS, management knowledge capabilities, and innovation on SMEs' performance in Iraq. The innovation variables measured are general in nature; besides,

this study has not used the digitalization factor. On the other hand, Yousaf et al. (2021) prove that SMEs can achieve sustainable digital innovation through the relationship between digital orientation, Internet of Things (IoT), and digital platforms. Yousaf et al. (2021) only test the effect of digital platforms on digital innovation, not linking it to performance. A total of 19 million SMEs in Indonesia, there are still 11 million that have not joined the digital platform. In developing countries, including Indonesia, IT and innovation issues have not been shown to improve performance because rapid changes in technology and innovation practices are almost non-existent (Saqib et al., 2017; Yunis et al., 2018), so this study adds independent variables of digital platforms and digital innovation as mediating variables.

This study uses the following structure. Section 2 describes the literature review and develops the hypotheses. Section 3 describes the research methodology. Sections 4 and 5 present the results and discussion of the study. Section 6 provides the conclusion of the study.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1. Accounting information systems' impact on SMEs' performance

Resource-based view (RBV) is a key driver of corporate performance (Barney, 1991; Grant, 1991). According to resource-based theory, inimitable and valuable information systems resources can generate profits. Technological assets, including networks and databases, are improbable sources of profit because of their ease of acquisition in the marketplace (Mata et al., 1995). Nonetheless, the integration of hardware and software assets to establish a versatile and advanced IT infrastructure is irreplicable, since it requires a meticulous amalgamation of technological components tailored to the organization's requirements and goals.

There are six components of AIS, namely: 1) people who use the system, 2) procedures and instructions used to collect, process, and store data, 3) data about the organization and its business activities, 4) the software used to process the data, 5) IT infrastructure, including computers, peripheral devices, and communication network devices used in the AIS, 6) internal control and security measures and security that store AIS data (Romney & Steinbart, 2018). The internal control structure includes various policies and procedures established to provide a clear and correct direction for the achievement of future organizational goals (Al-Ateeq et al., 2022; Alqaraleh et al., 2022).

Nicolaou (2000) investigates the origins of needs for organizational coordination and control and their impact on the degree of integration in AIS. Interdependencies between functional area information, requirements based on the amount of organizational formalization, and dependencies in electronic data exchange links and interorganizational information sharing are all addressed. One important idea that shapes opinions regarding the efficacy of a system is whether or not system integration is appropriate given these needs. Empirical research findings indicate that contingency variables and accounting system design align to produce a more successful system. The satisfaction of decision

¹ https://umkm.go.id/uploads/laporan/1650868533_SANDINGAN_DATA_UMKM_2018-2019%20=.pdf

makers with the accuracy and efficacy of output information monitoring, as influenced by system appropriateness, was identified as a crucial element in elucidating variations in the perceived effectiveness of the AIS. The satisfaction of decision makers with the perceived quality of information in system output acts as an indicator of perceived AIS effectiveness, and system appropriateness has a negligible impact on this second element.

The research focus of Ismail and King (2005) concerns the congruence between AIS needs and the capabilities of the accounting system to generate information, in the specific context of manufacturing SMEs in Malaysia. 214 questionnaires were distributed to companies regarding nineteen characteristics of accounting information, regarding requirements and capacity. It was discovered that AIS alignment was comparatively high in a number of businesses. The study then looks into a number of variables that might be connected to small businesses' AIS alignment levels. The study's conclusions show a relationship between AIS alignment and a company's IT maturity level, the degree of accounting and IT competence possessed by owners and managers, the utilization of outside expertise from government agencies and accounting companies, and the existence of internal IT workers.

Teru et al. (2017) examine the impact of AIS on internal control efficacy and company performance, concluding that efficient and effective control enhances performance and provides more reliable accounting information for improved decision-making by both internal and external users.

Implementation of computer-based AIS can increase the professionalism of financial management and reporting by enhancing the efficiency and effectiveness of the financial reports they generate (Susilowati et al., 2023). The conclusion drawn from the theoretical features of information systems' impact on company performance analysis is that Information systems must be developed in order to meet the world's growing information needs. Information systems are crucial for maintaining company continuity. Information systems help improve goals, targets, and strategies. Information systems can also help identify and resolve problems and weaknesses that exist in the company (Lipaj & Davidavičienė, 2013).

H1: Accounting information systems have a positive effect on SMEs' organizational performance.

2.2. Knowledge management capability's impact on SMEs' performance

Dynamic capability (DC) denotes an organization's capacity to establish novel inventive strategies for competitive advantage (Teece, 2018). Businesses must generate new information and use existing expertise to enhance their competitive standing in selected markets. To do this, firms must cultivate "absorptive capacity". The capacity to use existing knowledge to discern the relevance of new information, assimilate it, and employ it to create new knowledge and skills (Bharadwaj et al., 2015).

Abubakar et al. (2019) establish a framework elucidating the correlation between knowledge management supporting variables (collaboration among organisational members, T-shaped skills, learning, and IT support) and organisational

performance, incorporating the mediating influence of the knowledge generation process. The research results show that T-shaped abilities substantially impact the knowledge-generating process and organisational effectiveness, collaboration significantly influences the knowledge generation process and organizational performance. Performance inside the organization, and the process of creating new knowledge are greatly impacted by IT assistance. Organizational performance is impacted by learning, and learning itself can enhance an organization's overall performance through the knowledge generation process.

Pérez-López and Alegre (2012) analyze the impact of IT competencies on knowledge management procedures and the correlation between IT capabilities, knowledge management processes, and performance. Survey findings from 162 managers indicated that IT proficiency is crucial in the knowledge management process, and the knowledge management process is very closely associated with market performance, which is directly associated with financial performance. Finally, there isn't a connection between business performance and IT expertise. The relationship between market performance and IT competency is mediated by knowledge management procedures.

Organizational performance can increase based on contributions to knowledge management capabilities regarding innovation, competitiveness, and new product development (Alaarj et al., 2016). Empirical results from Rasula et al. (2012) demonstrate the substantial influence that both tangible and intangible forms of tacit knowledge management have on the functioning of an organization's performance. Other research on the relationship between growth in management knowledge maturity and annual growth in organizational performance shows that six out of eight companies have recorded positive annual growth in organizational performance through knowledge maturity (Tseng, 2016).

Shujahat et al. (2019) discover that information consumption positively influences innovation. Other results reveal that activities that utilize knowledge have more benefits and improve organizational performance (Aydiner et al., 2019; Pérez-López & Alegre, 2012).

Companies perform better by equipping employees with digital skills and knowledge to adapt quickly to market changes and customer demands (Kindermann et al., 2020; Yli-Renko et al., 2020).

H2: Knowledge management capabilities have a positive effect on SMEs' organizational performance.

2.3. Digital platform capabilities' impact on SMEs' organizational performance

Information and communications technology (ICT)-driven skills may enhance businesses by augmenting DCs (Parida et al., 2016; Ravichandran, 2018). In DC theory, digital platforms serve as a catalyst that enhances and stimulates existing dynamism (Cenamor et al., 2019). Digital platform capabilities enhance efficiency and creativity, hence promoting the integration and reconfiguration of management interactions. Platform digital capabilities can change organizations by increasing DCs (Ravichandran, 2018). Research shows the ability of digital

platforms to influence company performance through major renovations of management networks (Helfat & Raubitschek, 2018; Teece, 2018).

Jun et al. (2022) examine the direct impact of digital platform skills, improvisational capabilities, and organizational preparedness on innovation performance. This study examines the preparedness of organizations to function as mediators. Data was gathered from 647 managers of SMEs operating in Pakistan. The research results show that there is a strong and favorable correlation between organizational preparedness, improvisational skills, and digital platform capabilities and the efficacy of innovation. The correlation between improvisational talents and innovation performance, along with the connection between digital platform capabilities and innovation performance, is mediated by organizational readiness.

This study looks into how SME entrepreneurship might use digital platforms to boost performance. This study specifically looks at how network and digital platform capabilities affect the financial performance of entrepreneurial SMEs. The moderating role of exploration and exploitation orientations on this association is also investigated in this study. The findings, which are based on an examination of 230 enterprising SMEs, indicate that the networking capabilities of digital platforms positively indirectly affect the entrepreneurial performance of SMEs. The findings indicate that both negative and positive orientations of exploitation and exploration mitigate this impact. The findings indicate that enterprising SMEs may enhance their performance by aligning digital platform capabilities with their strategic direction (Cenamor et al., 2019).

Research has been undertaken about the digital capacities of platforms in connection to ecosystems (Hein et al., 2020), dynamic and integrative capabilities (Helfat & Raubitschek, 2018), and performance (Cenamor et al., 2019; Cenamor et al., 2017; Mathmann et al., 2017, adoption of platform tactics (Hagiu & Wright, 2015), the influence of digital platforms on health and society (Hagiu & Wright, 2015), and online transactions (Kazan et al., 2018). Research on the contribution of digital platforms to sustainable digital innovation is notably scarce. While some academics (Hein et al., 2020) have examined the direct impact of platforms' digital capabilities, the aspect of mediation remains unexamined. Studies indicate that digital platforms positively influence the performance of SMEs in Taiwan (Chen et al., 2016), as well as digital innovation and digital platforms (Sulastini et al., 2021). Digital platforms denote online interfaces that link diverse companies and facilitate the development of mutually advantageous communication processes for enterprises (Cenamor et al., 2019).

Sellers may also invest in additional value-added services and knowledge within those platforms, such as analytical data insights, search engine optimization, support to enhance product detail pages and images, and promotion and conversion strategies (Briedis et al., 2020).

H3: The digital platform capabilities have a positive effect on the performance of SME organizations.

2.4. Management knowledge capabilities' impact on digital innovation capabilities

The capacity to gather, produce, and integrate information resources in order to recognize, investigate, and navigate environmental dynamics is known as a DC. A company's DCs are generated and integrated by building upon each other's sub-capabilities, which include knowledge creation, acquisition, and combining. These sub-capabilities exemplify three characteristics of knowledge-based DCs.

The ability to acquire knowledge is a precondition for knowledge combination. This is a basis for knowledge to be combined, and the acquisition and generation of effective knowledge will expand the basis for combining knowledge, which will result in faster and more effective innovation. Knowledge management capabilities influence SMEs' innovation in terms of quality and quantity, and knowledge management techniques impact organizational performance by enhancing innovation both directly and indirectly (López-Nicolás & Meroño-Cerdán, 2011). Knowledge management skills have a substantial impact on the velocity of innovation and financial success (Wang & Wang, 2012). Fidel et al. (2015) found the effects of collaboration and customer-oriented innovation on marketing results.

H4: Knowledge management capabilities have a positive effect on digital innovation capabilities.

2.5. Digital platform's impact on digital innovation

Businesses can deal with quick changes in the market, integrate important knowledge, and make use of both internal and external organizational resources facilitated by digital platforms. Teece (2017) elucidates that digital platforms may catalyze innovation and enhance organizational effectiveness. Digital platforms as a novel source of competitive advantage in the digital economy to enhance innovation performance (Rai & Tang, 2010). Businesses that presently rely mostly on digital platforms can benefit from new ideas and chances for innovation presented by digital innovation derived from digital platforms. Digital platforms provide organizations with the opportunity to interact with prospective customers more effectively and efficiently with the latest methodologies available. Digital platforms have become centers for new business ideas and advertising worldwide (Scuotto et al., 2017).

H5: Digital platforms' capabilities have a positive effect on digital innovation capabilities.

2.6. Mediating role of digital innovation

Digital innovation has significantly increased in firms that have used digital platforms. Research conducted by Yousaf et al. (2021), Cenamor et al. (2019), and Nambisan (2017) indicates that digital platforms positively influence digital innovation, which, in turn, affects the performance of SME. Teece (2018) recognizes that digital platforms significantly enhance innovation performance inside the digital economy.

Prior study indicates that the use of IT significantly contributes to innovation and enhances corporate performance (Cofriyanti & Hidayanto, 2013). Khin and Ho (2018) contend that innovation may affect the correlation between a company's digital capabilities and business performance, as the link between digital capabilities and organizational performance remains unverified, particularly within the realm of IT companies. Consequently, digital platforms may stimulate innovation performance inside a company (Teece, 2017). Consequently, the hypothesis is stated as follows:

H6: Digital innovation capabilities mediate the relationship between knowledge management capability use and SMEs' performance

3. RESEARCH METHODOLOGY

This study aims to examine the impact of AIS, knowledge management capability, and digital platforms on the performance of SMEs, mediated via digital innovation. The research strategy used in this study is a quantitative technique with a survey method using questionnaires to identify key factors and design a research framework (Groves et al. 2009). Longitudinal studies allow researchers to observe changes and developments in the adoption of AIS, knowledge management, digital platforms, and digital innovation by SMEs over a period of time. This helps in understanding the causal relationships and long-term impacts on SME performance (Bilal et al., 2024). This research was conducted in the Indonesian region, including significant islands in Indonesia, namely Java, Kalimantan, Papua, Sulawesi, and Sumatra, with the target group of SMEs.

3.1. Respondents

The characteristics of SMEs in this research are determined based on the number of employees: Organizations with four to ten workers are classified as small, whereas those with 11 to 50 employees are categorized as medium-sized (Kareem et al., 2019; Ismail & King, 2005). According to Hair et al. (2010), the sample size for structural equation modeling (SEM) analysis should be no less than five times and no more than 10 times the number of questionnaire items. This research required a sample size of 490 respondents for a maximum of 49 items, taking into account the need to mitigate incomplete responses and data reduction during the testing of statistical analysis assumptions. The sample approach used cluster random sampling, using the categorization of major islands in Indonesia: Java, Kalimantan, Papua, Sulawesi, and Sumatra.

3.2. Instruments

By considering the testability of the instrument, the research instrument used is the result of adoption from various studies. AIS instruments, adapted from Ismail and King (2005), consist of dimensions of financial transactions and non-financial transactions. The financial transaction dimension has six indicators, while the non-financial transaction dimension has two indicators. The knowledge management capability instrument

was adopted from Pérez-López and Alegre (2012), which comprises three dimensions: knowledge acquisition, knowledge transfer, and knowledge usage. The knowledge acquisition dimension has five indicators. The knowledge transmission dimension comprises four indicators. The knowledge usage dimension has four indicators.

The instrument for measuring the platform's digital capabilities was adopted from (Cenamor et al., 2019), which consists of two dimensions. Platform integration and platform reconfiguration dimensions. The platform integration dimension consists of two indicators. The platform reconfiguration dimension consists of two indicators. A digital innovation instrument adapted from Khin and Ho (2018), which consists of two dimensions of digitalization and digital management systems. The digitization dimension has three indicators. The dimension of the digital management system has three indicators. The performance instruments for SMEs, as outlined by Khin and Ho (2018), include two dimensions: financial performance and non-financial performance. The financial performance tool comprises five indicators.

3.3. Data analysis technique

This study uses the AMOS SEM method for data analysis. SEM is appropriate for evaluating multilevel models with several variables (Kline, 2016; Waluyo, 2016). The advantages of SEM include being comprehensive, measuring complex models, and modeling latent variables (Hair et al., 2010; Kline, 2016).

4. RESEARCH RESULTS

4.1. Respondents' demographics

Table 1 shows the demographic variables of all respondents. Based on the results for the age of respondents, the highest frequency was those aged between 41 years old and 50 years old (37.22%), followed by respondents aged between 31 years old and 40 years old (25.06%), respondents aged 20–30 years old (25.06%), respondents aged > 50 years old (10.42%), and those aged < 20 years old (2.23%).

The area of residence of respondents is still dominated by Java Island (29.53%), followed by Sumatra Island (21.59%), Kalimantan Island (20.60%), Sulawesi Island (20.35%), Bali Island (4.22%), and Papua Island (3.72%). Based on education level, most respondents were high school graduates (44.91%). Meanwhile, the lowest frequency for education level was not graduating from elementary school (1.24%). For the basic education level (elementary school-junior high school [SD-SMP]), it was 9.43%; respondents with a bachelor's degree (36.97%), respondents with a master's degree (5.71%), and respondents with the highest education degree being a doctoral degree (1.74%). For positions, the highest percentage of respondents was owners (51.86%), followed by managers (21.59%) and employees (26.55%). Based on the number of employees, the respondents who have 4–10 employees (43.67%), followed by the number of employees < 4 (41.44%), the number of employees 11–50 (9.18%), and the number of employees > 50 (5.71%).

Table 1. Respondent demographics

	Category	Frequency	Percentage
Age	< 20 years old	9	2.23
	20–30 years old	101	25.06
	31–40 years old	101	25.06
	41–50 years old	150	37.22
	> 50 years old	42	10.42
Domicile area	Java Island	119	29.53
	Sumatera Island	87	21.59
	Kalimantan Island	83	20.60
	Sulawesi Island	82	20.35
	Bali Island	17	4.22
	Papua Island	15	3.72
Education level	Elementary-middle school equivalent	38	9.43
	Senior high school	181	44.91
	S1	149	36.97
	S2	23	5.71
	S3	7	1.74
	Didn't graduate from elementary school	5	1.24
Position	Owner	209	51.86
	Manager	87	21.59
	Employee	107	26.55
Number of employees	< 4	167	41.44
	4–10	176	43.67
	11–50	37	9.18
	> 50	23	5.71
Amount of capital	< Rp. 50,000,000	135	33.50
	> Rp. 50,000,000–Rp. 500,000,000	179	44.42
	> Rp. 500,000,000–Rp. 10,000,000,000	89	22.08

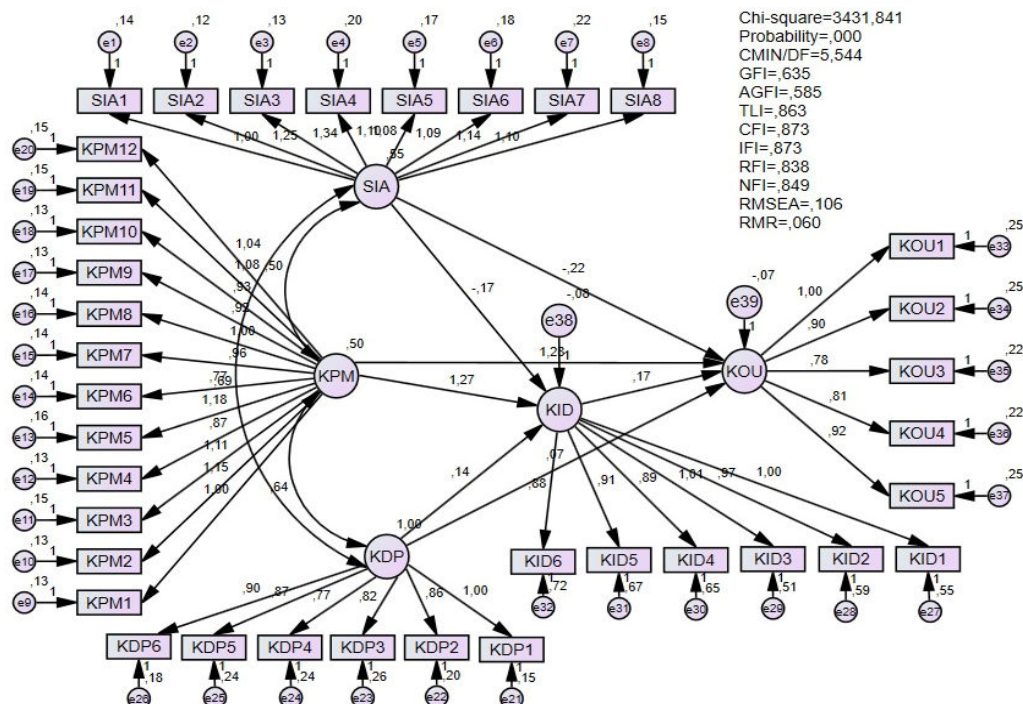
Source: Authors' elaboration.

The evaluation of the structural model's appropriateness is conducted by examining many criteria in the goodness of fit (GFI) according to their specific groups. Hair et al. (2010) categorized GFI into three classifications: 1) incremental fit measures, 2) absolute fit measurements, and 3) parsimonious fit measures. Table 1 presents the results of the confirmation fit index (CFI), root mean square error of approximation (RMSEA), ratio of minimum chi-square value to degrees of freedom (CMIN/DF), Tucker-Lewis index (TLI), and normalized fit index (NFI).

Table 2. Criteria of goodness of fit indices overall model

GFI index	Cut-off value
X ² Chi-square	≤ 1463.41
Probability	≥ 0.05
CMIN/DF	≤ 2.00
RMSEA	≤ 0.08
TLI	≥ 0.95
NFI	≥ 0.90
CFI	≥ 0.95

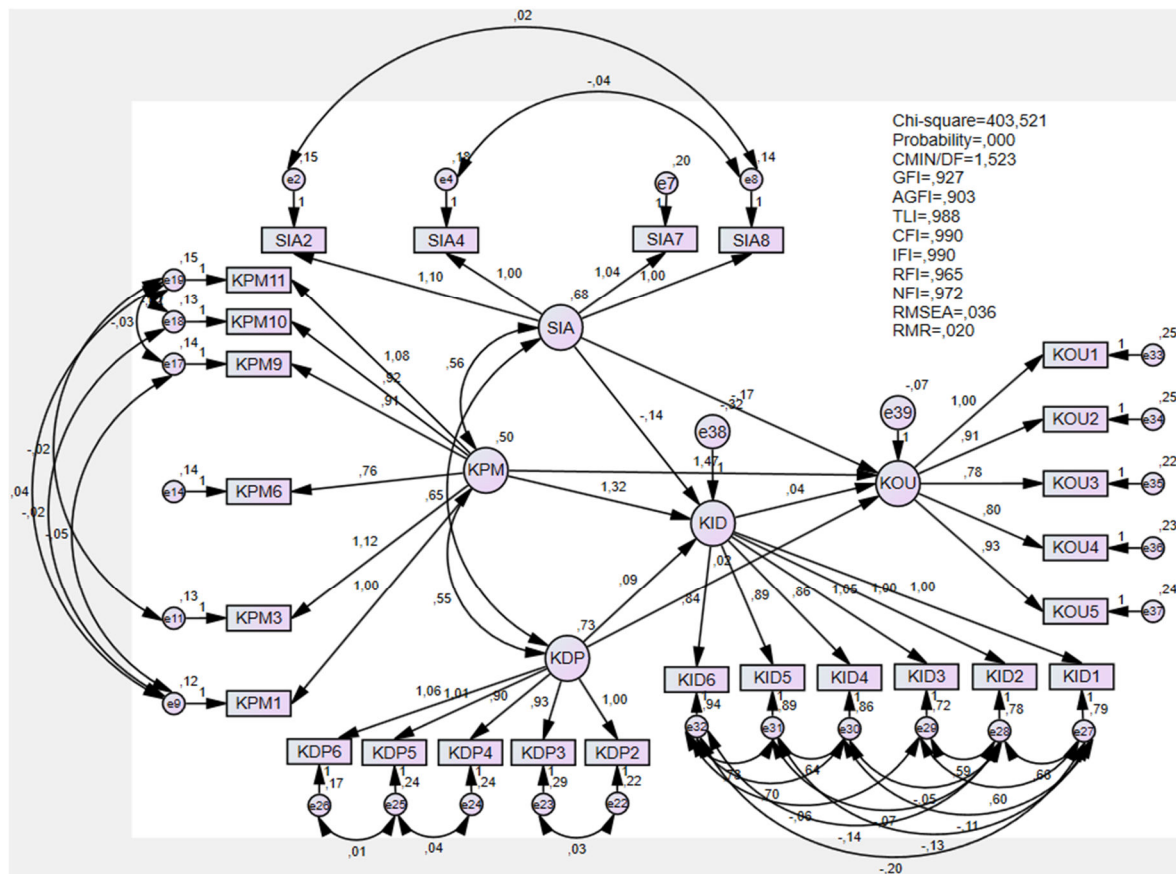
Source: Authors' elaboration.

Figure 1. Initial structural model before modification

Note: AGFI — adjusted goodness-of-fit index, IFI — incremental fit index, RFI — relative fit index, RMR — root mean square residual. KPM — Knowledge management capability, SIA — Accounting information system, KDP — Digital platforms, KID — Innovation digital, KOU — Performance.

Source: Authors' elaboration.

Figure 2. Modification structure model



Source: Authors' elaboration.

Figure 1 illustrates the findings of the structural model at the preliminary stage prior to modification.

Furthermore, to improve the suitability of the structural model, a model evaluation or model modification is carried out based on the modification indices by connecting a straight line or curved line between one error and another error, or the relationship between errors and

manifest variables or indicators. This connecting process is carried out if there is a relationship that refers to each of these errors and is called covariance, derived from the outcomes of the modification indices. Figure 2 presents the outcomes of the model adjustment.

A comparison of the theoretical criteria for GFI indices used with the research results is presented in Table 3 below.

Table 3. Evaluation criteria: Goodness of fit indices overall model

No.	Index name	Cut off value	Before modification	Conclusion	After modification	Conclusion
1.	RMSEA	< 0.08	0.106	Marginal fit	0.036	Good fit
2.	CFI	> 0.90	0.873	Marginal fit	0.990	Good fit
3.	TLI	> 0.90	0.863	Marginal fit	0.988	Good fit
4.	NFI	> 0.90	0.849	Marginal fit	0.972	Good fit
5.	CMIN/DF	< 3.0	5.544	Not fit	1.523	Good fit

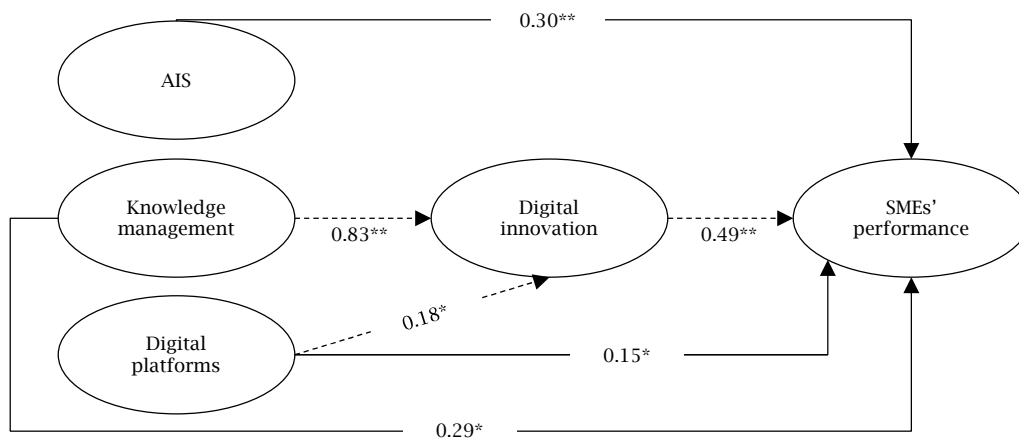
Source: Authors' elaboration.

4.2. Hypothesis testing

Structural equation modeling was used to test these research hypotheses. The hypotheses' results show that all paths are positively and significantly related to each other (see Table 4). AIS is positively and significantly related to SMEs' performance ($B = 0.30$, $p < 0.001$), thus $H1$ is accepted. Knowledge management capability is positively and significantly related to SMEs' performance ($B = 0.29$, $p < 0.05$), so $H2$ is accepted. Digital platforms are positively

and significantly related to SMEs' performance ($B = 0.15$, $p < 0.05$), and $H3$ is accepted. Knowledge management capability is positively and significantly related to digital innovation ($B = 0.83$, $p < 0.001$), and $H4$ is accepted. Digital platforms are positively and significantly related to digital innovation ($B = 0.18$, $p < 0.001$), and $H5$ is accepted. Furthermore, digital innovation is positively and significantly related to SMEs' performance ($B = 0.49$, $p < 0.001$), thus $H6$ is accepted.

Figure 3. Hypotheses results



Source: Authors' elaboration.

Table 4. Hypotheses testing

Hypothesis details	Effets	Coefficient	Remarks
H1: SMEs' performance → AIS	+	0.297	Accepted
H2: Knowledge management → SMEs' performance	+	0.286	Accepted
H3: Digital platforms → SMEs' performance	+	0.155	Accepted
H4: Digital innovation → Knowledge management	+	0.828	Accepted
H5: Digital platforms → Digital innovation	+	0.183	Accepted
H6: Digital innovation → SMEs' performance	+	0.494	Accepted

Source: Authors' elaboration.

5. DISCUSSION OF THE RESULTS

5.1. The use of accounting information systems and the performance of SMEs

The study findings indicate that the implementation of AIS positively and significantly affects the performance of SMEs. The findings demonstrate that the effective use of AIS in SMEs may enhance organizational performance. SMEs are more inclined to use AIS to enhance organizational performance. These findings are corroborated by other studies, including Ismail and King (2005) and Soudani (2012), which demonstrated that the successful application of AIS in enterprises affects performance (Al-dmour et al., 2017). Awasthi and Varman (2003) found that IT improves the rationality and efficiency of decision-making, a finding corroborated by Aydiner et al. (2019). The efficacy of serial decision-making mediates the correlation between human resource capabilities in information systems and administrative capabilities in information systems, demonstrating a definitive impact.

The study findings indicate that the use of AIS for financial reporting positively impacts organizational performance. This indicates that the system offers services to execute these duties and presents a comprehensive overview of the quality of information sources available to SMEs at any given moment.

5.2. Knowledge management capabilities and SMEs' organizational performance

The findings indicate that knowledge management skills positively affect organizational performance. The findings indicate that knowledge management capability will assist managers and owners in enhancing their company's performance. The effective use of knowledge management skills enhances their

competitive advantage in the company. This is corroborated by prior studies. Rasula et al. (2012) said that knowledge management capability positively impacts organizational performance. Demonstrated that knowledge management may enhance growth performance. This is corroborated by several studies that examine the correlation between advancements in knowledge management maturity and yearly improvements in organizational performance (Kruger & Johnson, 2011; Pension et al., 2013; Tseng, 2016).

5.3. The digital platform and SMEs' performance

The research results show the performance of SMEs. This is in line with some research showing that digital platforms have a beneficial impact on the performance of SMEs in Taiwan (Chen et al., 2016) and digital innovation and digital platforms (Sulastini et al., 2021). Digital platforms denote online systems that link diverse companies and facilitate the development of mutually advantageous communication procedures for enterprises (Cenamor et al., 2019).

5.4. Knowledge management capability and digital innovation

The study findings indicate that knowledge management capability positively impacts creativity. Managers and owners, motivated by the pursuit of innovation, are inclined to enhance performance. Prior research corroborates similar findings; for instance, Darroch (2005) contends that knowledge management skills significantly affect the velocity of innovation and financial success. Research findings indicate that knowledge management techniques affect SME innovation, demonstrating that these strategies impact organizational performance by enhancing innovation both directly and indirectly (López-Nicolás & Meroño-Cerdán, 2011).

5.5. Digital platforms and digital innovation

Digital platforms positively affect digital innovation by allowing organizations to combine essential information, use internal and external organizational resources, and respond to swift market changes. Teece (2017) elucidated that digital platforms may catalyze innovation and enhance organizational effectiveness.

5.6. Digital innovation's mediating role

The indirect route coefficient indicates that innovation partly mediates the association between AIS use and organisational success. Yunis et al. (2018) demonstrate that innovation mediates the connection between ICT use and organisational efficiency. To enhance the efficacy of enterprise IT expenditures, SMEs must include creative concepts and initiatives to optimize AIS and improve business performance. Nevertheless, SMEs have to consider using the notion of innovation in AIS operations to enhance their competitive advantage, given the resource constraints of SMEs in comparison to larger enterprises.

6. CONCLUSION

This study aims to observe the influence of AIS, knowledge management capability, digital platforms, and digital innovation on SME performance. AIS has a significant and positive effect on SME Performance. SMEs that provide good information systems, which tend to use AIS and use AIS appropriately, will be able to improve their performance. Knowledge management capability has a significant and positive effect on SMEs' performance. The application of knowledge management capabilities enables SMEs to have special abilities to increase their business competitiveness, in addition to creating new knowledge in terms of studying the latest information will help businesses progress to achieve competitive advantage. Digital platform has a significant and positive effect on SMEs' performance. By using a digital platform, SMEs are able to increase business capabilities and performance quickly, at low cost, and easily. Knowledge management capabilities have a positive and significant effect on digital innovation. Knowledge management strategies will affect SMEs' digital innovation, which means that the better the knowledge management strategy will increase innovation both directly and indirectly. Digital platforms have a positive and significant effect on digital innovation. Digital platforms are the main determinants of digital innovation because digital platforms enable companies to integrate core knowledge, utilize internal and external organizational resources, and face rapid market changes. Digital innovation acts as a mediator between management knowledge capability and SMEs' performance. Digital Innovation acts as a mediator between digital platforms and SMEs' performance.

This research's theoretical implications reinforce the idea. Resource-based theory provides an important picture by looking at the relationship between economics and IT, which is more relevant to the current modern economic era. The potential of RBV is related to the ability of marketing strategies that use e-commerce and social media. This applies to fast-changing markets with DCs, stable markets,

and resources that can explain different economic issues. RBV helps deepen understanding and combine resources for application in generating sustainable competitive advantage.

This research also strengthens the theory of DC theory, which denotes an organization's capacity to assimilate, develop, and reorganize internal and external competencies in response to a swiftly changing environment. Consequently, DC signifies an organization's capacity to attain novel inventive paradigms in order to achieve a competitive advantage. The DC framework differs from the RBV in that it focuses on dynamically renewing an organization's competitive advantage. DC and RBV together are critical success factors for a business to be successful.

Recent developments show that the factors influencing technology adoption, such as in developing countries, are among the most important problems faced by many organizations. However, based on these findings, companies have the ability to focus completely on important factors in maximizing profits. This research can be useful for SME players to gain a better understanding of the significant factors in increasing the profitability of SME players.

The results of this research can also provide guidance to decision-makers on how to understand the effective factors that contribute to the SME sector. The findings of this research can help government policymakers, regulators, and stakeholders improve the performance of SMEs. SME managers and owners must be aware of the most significant factors. SME also need to increase their interaction with research findings in an effort to create a suitable environment and eliminate ambiguity or obstacles in their business environment.

The first limitation is that this research investigated the influence of the use of AIS, knowledge management capability, digital platforms, and digital innovation on the performance of SME organizations. It was carried out only in the context of research in Indonesia, and even then, the distribution of respondents was limited to large islands. So this research can only test and apply a research framework based on the geographical distribution of respondents. This may limit the generalization of the findings of this research, especially in the context of the future.

The second limitation is that the scope of this research is limited only to SMEs. It does not involve the large corporate sector. However, research findings regarding improving the performance of SMEs may be different from research results on large companies.

Based on the explanation of the limitations in this research, it can be recommended for future research that the following be considered. The distribution of respondents needs to be expanded by considering the representation of islands in Indonesian territory. If necessary, the size of the respondent also needs to be enlarged so that it can better represent the population. It is also necessary to consider future research to look at other variables, besides AIS variables, management knowledge capabilities, digital platform capabilities, and digital innovation capabilities, on SMEs' performance. It is also necessary to look at the differences in factors that influence SMEs' performance in the context of geographic distribution, number of employees, and capital.

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