

The Relationship Between Management Accounting Information and Managerial Decision Making in Small Companies in the New Medan Subdistrict

Berupilihen Br Ginting¹ Martin² Mahyudin³

Accounting lecturer Politeknik Unggul LP3M, Medan City, North Sumatera Province, Indonesia¹

Management lecturer Universitas Mahkota Tricom Unggul, Medan City, North Sumatera Province, Indonesia²

Tax Accounting lecturer Politeknik Unggul LP3M, Medan City, North Sumatera Province, Indonesia³

Email: berupilihen1234@gmail.com¹ m4rt1n.myrafa@gmail.com²
dosenakuntansi20@gmail.com³

Abstract

This study aims to analyze the role of Management Accounting System (SAM) in supporting strategic decision making in Small and Medium Enterprises (SMEs) in Medan Baru District through a literature review approach. In facing increasingly complex business challenges, relevant and timely information is a key factor in decision making. SAM as part of an organization's internal information system has an important role in providing quantitative and qualitative data that supports managerial processes, including in formulating effective business strategies. This research uses a literature study method by reviewing relevant accredited national journals published in the last five years. The study results show that proper SAM implementation can improve operational efficiency, support budgeting, cost analysis, and comprehensive business performance evaluation. In addition, the integration of SAM with information technology, as well as the utilization of non-financial information such as customer satisfaction and productivity, also enrich the strategic decision-making process. However, the study also found several barriers to SAM implementation in the SME sector, such as low accounting literacy, limited resources, and lack of technology adoption. Therefore, continuous education and assistance are needed so that SMEs are able to utilize SAM to the fullest in improving competitiveness and business sustainability.

Keywords: Management Accounting System, Strategic Decision Making, SMEs



This work is licensed under a [Creative Commons Attribution-NonCommercial 4.0 International License](https://creativecommons.org/licenses/by-nc/4.0/).

INTRODUCTION

In a climate of increasingly fierce business competition, small companies are faced with the demand to be able to adapt and make decisions quickly to the various challenges and dynamics of the business environment. Effective decisions do not only rely on the intuition or experience of business owners, but also rely heavily on the availability of accurate and relevant information. One important source of information in this process is management accounting. (JRAK & 2020, 2020)(Yosep et al., 2020). Management accounting provides a variety of data needed to support the process of planning, controlling, and evaluating company operations. This information includes cost estimates, financial performance reports, budgeting, and cash flow projections. When optimally utilized, such information can strengthen strategic and operational decision-making that impacts business efficiency and business continuity (Kamal et al., 2020). However, many small companies, especially in developing regions, have not fully implemented a formal management accounting system. The level of data use in supporting managerial decisions is still relatively low. This condition is exacerbated by limited human resources who understand management accounting as well as lack of investment in financial data recording and analysis technology (Rahmansyah et al., 2020).

In Kecamatan Medan Baru, one of the economic growth areas in Medan City, there are many small companies in the trade, service, and home industry sectors. They play an important role in absorbing labor and boosting the local economy. Even so, they still face big challenges, especially in terms of data-based business management. Many business owners still rely on unsystematic manual recording, resulting in less accurate and complete financial information, and unable to support complex decision-making. This risks leading to errors in setting operational policies, resource allocation, and long-term planning (Aset & 2020, 2020). Previous research shows the importance of management accounting information in improving the quality of managerial decisions. Study (Mia & Clarke, 1999)(Kelara & Emi, 2020) stated that active use of accounting information can improve managerial performance, while (Chenhall & Morris, 1986) emphasized the importance of information dimensions such as accuracy, timeliness, and completeness for decision-making effectiveness. However, most of these studies focus on large companies or are conducted in countries with more established accounting infrastructure. In Indonesia, especially for small firms in Medan Baru Sub-district, there is still a lack of research that discusses the relationship between management accounting information and managerial decision-making process.

This research is important to fill this void. By studying the extent to which small companies in Medan Baru Sub-district utilize management accounting information, the quality of decisions generated and the constraints faced in its implementation can be known. The main objective of this study is to explore the relationship between management accounting information and the effectiveness of managerial decisions, including the frequency of use of financial data, the type of information used, and management's perception of the usefulness of the data. Decision quality will be measured based on indicators of accuracy, speed, and impact of decisions on the company's operations and financial condition. In compiling this research, a framework from management accounting theory and decision-making theory is used, which states that the quality of decisions is influenced by the availability of relevant and timely information. With sufficient information, managers can analyze conditions more accurately and devise appropriate strategies. Practically, the research results are expected to be a reference for small business actors to improve internal information management and become input for the government and MSME support institutions in designing training programs or technical assistance (Suprantiningrum et al., 1945). Furthermore, this research also aims to enrich the academic literature in the field of management accounting, especially with regard to small businesses in Indonesia. The main focus of this research is to examine how much the relationship between the quality and intensity of the use of management accounting information with the accuracy and success of decisions taken by managers of small companies. Through analysis of the real conditions in the field, this research is expected to provide a comprehensive picture of the importance of information in the managerial process, as well as its impact on the sustainability and performance of small businesses. With an empirical data-based approach and critical analysis, this study is expected to contribute to improving the quality of information-based decision-making in the small enterprise sector, particularly in Medan Baru Sub-district. Ultimately, the results of this study are expected to be a source of reference to encourage the strengthening of managerial systems and financial information management among small business actors more broadly.

RESEARCH METHODS

The problem-solving method in this research is structured based on a descriptive qualitative approach with a literature review technique. This method was chosen because the main objective of the research was to analyze the role of management accounting systems (SAM) in supporting strategic decision making in Small and Medium Enterprises (SMEs), by

referring to theories, previous research results, and practices that have been reported in various scientific sources. Problem solving in this study was carried out through several systematic stages, as follows:

1. Topic Identification and Formulation. The initial step taken was to identify the main issue that became the focus of the research, namely the relationship between the application of management accounting systems and strategic decision-making in SMEs, especially in Medan Baru Sub-district. This topic was formulated based on the practical needs of SMEs for relevant information systems and theoretical support regarding the importance of SAM in the managerial process.
2. Literature Collection. Literature collection was conducted by tracing various credible academic and professional sources, such as:
 - a. National and international scientific journals
 - b. Textbooks and references on management accounting, strategic decision making, and SME management
 - c. Research reports from government or private institutions
 - d. Academic articles or other publications relevant to the research context

The main criteria for literature selection include:

- a. Relevance of the topic to the research focus
 - b. Appropriateness of the context (e.g. studies addressing SMEs, management accounting, and business strategy)
 - c. Accuracy and scientificity of the source (peer-reviewed or academically recognized)
 - d. Year of publication (prioritized literature published in the last 10 years, but classic literature is still used to strengthen the theoretical basis)
3. Classification and Synthesis of Literature. After the literature was collected, a classification process was carried out based on key themes such as:
 - a. Definition and scope of management accounting system
 - b. Role and function of SAM in decision making
 - c. Implementation of SAM in SMEs
 - d. Factors inhibiting and supporting the implementation of SAM
 - e. Relationship between SAM and strategic decision making

Then synthesize the various findings to identify patterns, research gaps, and best practices that can be used as the basis for analysis in the context of SMEs in Medan Baru District.

4. Critical Analysis and Contextual Relevance. The analysis was conducted critically on the reviewed literature, by linking theory and practice and considering the local context, i.e. the characteristics of SMEs in Kecamatan Medan Baru. In this stage, the researcher compared the various findings to see:
 - a. Whether the results of previous studies are consistent or have differences
 - b. What are the factors that influence the effectiveness of SAM in the context of SMEs
 - c. How the conditions of SMEs in Medan Baru can adopt the principles of the reviewed literature
 - d. This analysis aims to make the resulting solutions or understanding not only general, but can be applied practically and contextually according to field conditions.
 - e. Preparation of Conclusions and Recommendations

The final stage of the problem-solving method is the preparation of conclusions based on the results of the literature review that has been conducted. This conclusion answers the

main focus of the research, namely the role of management accounting systems in supporting strategic decision making. In addition, practical recommendations are also made for SMEs, academics, and other related parties, such as:

- a. The need for management accounting training for SMEs
- b. Development of simple and affordable accounting applications
- c. Collaboration between the government, campus, and business community in SAM education

With this approach, it is hoped that the problem-solving methods used will not only strengthen the theoretical basis of the research, but also be able to produce applicable understanding and solutions for the sustainable development of SMEs.

RESEARCH RESULTS AND DISCUSSION

This research uses a literature review approach to analyze the role of Management Accounting System (SAM) in strategic decision-making by Small and Medium Enterprises (SMEs), particularly in Medan Baru Sub-district. Through the review of various scientific literature, articles, and previous research reports, several important findings were obtained that lead to a deeper understanding of the relevance and application of SAM in SMEs. The results of this literature review are outlined in the following sub-discussions:

1. The Role of Management Accounting Systems as a Strategic Decision-Making Tool. Based on the literature reviewed, SAM functions as an internal information system that provides quantitative and qualitative data to support management's decision-making process. This information is not only limited to financial aspects, but also includes operational information useful for evaluating process efficiency, productivity, and business unit performance (Zamzami et al., 2021). Some common strategic decisions taken by SMEs that are supported by SAM include:
 - a. Competitive product pricing
 - b. Product line profitability evaluation
 - c. Business diversification decisions
 - d. Production capacity planning
 - e. Budgeting and cost control

The literature from (Anthony & Govindarajan, 2007) and (Horngren et al., 2012) states that management accounting systems enable managers to make decisions based on data, rather than intuition alone. This is particularly relevant for SMEs that often make decisions based on experience without analytical tools.

2. Relevant SAM Components and Techniques for SMEs. Some of the components in the management accounting system that are relevant and potentially applicable in SMEs include:
 - a. Budgeting and profit planning: Assists SMEs in setting financial targets and planning strategies to achieve them.
 - b. Cost-volume-profit analysis (CVP Analysis): Used to analyze the relationship between fixed costs, variable costs, sales volume, and profit.
 - c. Activity-Based Costing (ABC): Although complex, ABC helps in more accurate cost allocation, especially for SMEs that have a variety of products.
 - d. Balanced Scorecard: Provides a broader perspective in assessing performance, not only financial but also customer, internal processes, and organizational learning.

From the literature reviewed, it is known that most SMEs that implemented these SAM components experienced an increase in operational efficiency and accuracy in strategic decision-making (Nugroho et al., 2021).

3. Challenges in Implementing Management Accounting Systems in SMEs. Although there are many benefits to be gained from implementing SAM, SMEs face a variety of complex challenges in its implementation, including:
 - a. Limited human resources: Many SMEs do not have a skilled workforce in management accounting.
 - b. Lack of understanding of the importance of SAM: SMEs often focus on operational activities rather than the development of managerial information systems.
 - c. Technology limitations and initial investment costs: The use of accounting software or information systems is sometimes perceived as an additional burden, especially for newly developing SMEs.
 - d. Intuition-based decision-making culture: In many cases, strategic decisions are based on personal experience rather than structured data analysis.

This is reinforced by research from (Nandan, 2010) which shows that the adoption of management accounting systems in the SME sector is generally still low due to lack of understanding and adequate training.

4. Opportunities for SAM Implementation in the Context of SMEs in Medan Baru. Kecamatan Medan Baru as one of the urban areas in Medan City has great potential in the development of data-driven SMEs. With relatively adequate infrastructure and access to educational institutions and SME assistance agencies, the application of SAM can be facilitated through:
 - a. Training and mentoring by academics and practitioners: Universities and local business communities can act as facilitators to strengthen the managerial capacity of SMEs.
 - b. Utilization of simple accounting software: The use of cloud-based applications such as Accurate, Jurnal, or BukuKas can be a starting point for the digitization of management accounting.
 - c. Collaboration between SMEs: Formation of SME associations or forums that share best practices in business management and the use of SAM.

Previous research from (Gunawan & Djamhuri, 2020) shows that management accounting training accompanied by long-term mentoring is proven to improve decision-making and business planning skills among assisted SMEs.

5. Strategic Implications of SAM Use in SMEs. The implementation of management accounting systems in SMEs not only contributes to improving cost efficiency and profits, but also has a long-term impact on business competitiveness. SMEs that are able to utilize information from SAM will have advantages in terms of:
 - a. Responsiveness to market changes
 - b. More mature and realistic business planning
 - c. Systematic identification of business risks and opportunities
 - d. Continuous improvement of business processes

In other words, SAM is an important foundation for the transformation of SMEs from mere traditional businesses to modern business entities based on data and strategy (Jumaidi et al., 2021).

Application of Information Technology in SAM to Improve SME Decision Quality

Research by (Hidayat & Alliyah, 2023) shows that the use of information technology significantly improves decision quality through the application of SAM. This study also found that interdependence between business units strengthens the influence of SAM on the quality of strategic decisions.

1. The Effect of Task Uncertainty on SAM Effectiveness in Strategic Decision Making. (Efendi et al., 2023) found that task uncertainty can weaken the positive effect of SAM on strategic decision making. In situations with high uncertainty, the effectiveness of SAM in supporting strategic decisions is reduced.
2. The Impact of Accounting Information Systems and Information Technology on MSME Business Decisions. (Khairani, 2024) revealed that accounting information systems and information technology have a positive and significant effect on business decision making among MSMEs. The use of these two systems helps MSME players make more precise and efficient decisions.
3. Designing Adaptive Accounting Systems Based on SAK ETAP to Improve SME Performance. (Darmansyah, 2019) emphasizes the importance of designing accounting systems that are adaptive and in accordance with the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) to improve the performance and quality of SME business reporting. The implementation of this system helps SMEs in making better decisions.
4. Analysis of Strategic Decision-Making Process in SMEs. A study by the author in the Syntax Transformation Journal (Nur Aulia, 2020) analyzed the decision-making process in SMEs using a strategic decision-making model. The results show that SMEs need to follow three main phases-identification, development, and selection-to make effective strategic decisions.
5. The Role of Managerial Accounting Information in Achieving Competitive Advantage. (Trihapsary & Putri, 2023) found that managerial accounting information, including cost analysis, budget planning, and performance measurement, significantly improves an organization's ability to formulate adaptive and efficient strategies, which ultimately helps achieve competitive advantage.
6. Decision Making Based on Non-Financial Information in SMEs. (Dewi et al., 2019) observed that many SMEs still rely on business instinct in decision making, even though financial information is available. This indicates the need for increased understanding and use of accounting information in the decision-making process.
7. The Role of Management Accounting in Strategic Decision Making. (Tri Utami Putri et al., 2025) emphasizes that management accounting plays an important role in strategic decision making by providing relevant and accurate information, which assists managers in formulating and evaluating business strategies.
8. The Role of Management Information Systems on Decision Making for MSMEs. (Zai & Nasution, 2023) state that integrated management information systems assist MSMEs in providing the information needed to support operations, management, and decision-making processes, both in closed and open systems.
9. Decision-Making Process in MSMEs in Management Accounting Information. (Hermawati dan Febriana, 2023) through literature studies show that the use of management accounting information is highly recommended for SMEs to make the right business decisions, which include aspects of accountability, participation, legitimacy, openness, and efficiency.

Discussion

Management Accounting System as Strategic Information Support

Management Accounting System (SAM) is an important component in modern management, especially in the context of strategic decision making. In an increasingly

competitive and uncertain business environment, precise, accurate, and relevant information is a key requirement for managers, not least in the Small and Medium Enterprises (SMEs) sector. SAM provides a framework that enables the preparation of internal information about business activities, cost structure, and operational performance needed for long-term planning and strategic decision making. In the literature, as explained by (Hidayat & Alliyah, 2023), the existence of information technology also strengthens the SAM function in producing information that is more real-time and accessible at any time. This is very helpful for SME managers in developing business plans and evaluating the results of their implementation. In addition, the use of historical data processed through SAM allows the identification of trends and patterns that can be utilized for better planning in the future. Research (Putri, 2025) also confirms that SAM is not just a recording tool, but an information system that connects various managerial elements in the organization. The data generated from this system can be used to evaluate alternative strategies, estimate the impact of certain decisions, and allocate resources more efficiently. With its strategic role, SAM is not only relevant for large companies, but is also very important for SMEs that want to grow sustainably. However, to maximize its benefits, it requires SMEs' adequate understanding of the concept and consistent use of SAM in their business activities.

Relevance of SAM to Strategic Decision Making in SMEs

Strategic decision-making in SMEs includes a series of important steps that determine the long-term direction of the company, such as market expansion, product diversification, supply chain management, and risk mitigation strategies. In this case, the Management Accounting System (SAM) becomes very important because it provides relevant, structured, and data-driven information to support such strategic analysis. By utilizing SAM, SMEs can compare various alternative decisions based on the calculation of costs, potential benefits, and risks that may arise. According to (Efendi et al., 2023), one of the biggest challenges is task uncertainty and low managerial literacy that can hinder the effective use of SAM. However, if SMEs are equipped with a good understanding of SAM functions, they can reduce the dominance of intuitive approaches in strategic decision-making. This is important, considering that intuition-based decisions, although fast, are often not supported by accurate data and tend to be less precise in the long run. (Dewi & Kristanto, 2019) added that the consistent use of information from SAM can improve accuracy in planning and control, while helping companies adapt to market changes. Thus, the relevance of SAM in the context of SMEs is very real: it serves as a foundation for strategic decision-making that is more logical, measurable, and aligned with the goal of sustainable business growth.

Implementation of SAM in the Context of SMEs in Medan Baru

SMEs in Medan Baru sub-district face typical challenges, such as limited business capital, low accounting literacy, and the dominance of a personal experience-based management style. This has a direct impact on the low adoption of a systematic management accounting system (SAM). However, the literature shows that SAM implementation tailored to the needs and capacity of SMEs still has a positive impact on more rational and structured business decision-making. (Darmansyah, 2023) suggested the use of SAK ETAP (Financial Accounting Standards for Entities Without Public Accountability) as an appropriate solution for SMEs. This approach simplifies the financial recording and reporting process without sacrificing the quality of the information produced. Thus, business actors can get a comprehensive picture of the financial position and operations of their company, which is useful for planning and evaluating performance. In addition, (Zai & Nasution, 2023) emphasize the importance of integrating a

simple management information system (SIM) capable of processing internal data into useful information for decision-making. Training and technical assistance support from local governments or higher education institutions is needed to improve the competence of SME human resources in managing SAM. With a contextualized and participatory approach, implementing SAM in Medan Baru is not only possible, but also strategic in improving the competitiveness of SMEs in a sustainable manner.

Benefits of Management Accounting Information in the Decision-Making Process

Information generated by the Management Accounting System (SAM) is not only limited to financial data such as profit and loss statements or balance sheets, but also includes non-financial information related to business operations. This includes labor productivity, customer satisfaction levels, production process efficiency, and evaluation of certain work units. In the context of SMEs, this kind of information is essential to support more thorough and measurable decisions. The main benefits of SAM information include the ability to assess investment feasibility, determine break-even points, calculate contribution margins, and set cost of goods more accurately. In addition, this information also assists in cash flow management, planning for working capital requirements, and evaluating the company's internal performance. In other words, SAM provides a comprehensive picture of business conditions and potential, so that decisions are strategic and not just based on experience or estimates (Fadhila & Mahyudin, 2024). (Trihapsary & Putri, 2023) emphasize that information obtained from SAM allows managers to be more flexible and adaptive in responding to market changes or external challenges. With access to relevant and timely data, financial and operational strategies can be adjusted more accurately. Thus, the existence of management accounting information is a vital aspect in maintaining business continuity and growth, especially in a dynamic and competitive business environment.

Limitations of SAM Implementation in SMEs and Efforts to Overcome Them

Although the Management Accounting System (SAM) has many benefits, its implementation in the SME sector does not always run smoothly. Various limitations still hamper the effectiveness of SAM implementation in the field. One of the main obstacles is the low understanding of SMEs of the concepts and functions of management accounting. Many businesses still think that SAM is only needed by large companies with complex operational scales. In addition, SMEs often lack experts in accounting. This condition is exacerbated by limited funds that make them reluctant to invest in accounting information systems that are considered expensive. Low digital literacy is also an obstacle in utilizing information technology-based accounting software. As a result, many business decisions are still based on intuition or old habits that are less efficient (Fadhila et al., 2024). However, various solutions have been offered to overcome these obstacles. One of them is the preparation of a SAM format that is simple and easy to implement by SMEs. The government, universities, and training institutions can also play an active role in providing education and training on the importance of management accounting. In addition, the development of affordable and user-friendly digital accounting applications is an innovative solution to increase the adoption of SAM among SMEs. Inter-SME collaboration in the form of cooperatives or associations can also be a forum for sharing knowledge and best practices in the use of SAM.

The Role of SAM in Enhancing the Competitive Advantage of SMEs

In an era of increasingly fierce competition, Management Accounting Systems (SAM) play a crucial role in helping SMEs gain a competitive advantage. This advantage can be achieved through various channels, ranging from operational efficiency, improving the accuracy of

business strategies, to strengthening relationships with customers. By providing accurate and relevant data, SAM enables SME managers to design strategies that are more targeted and based on the real conditions of the company. As a management tool, SAM is also able to identify the most profitable business areas, control production costs, and estimate the impact of every decision taken. This provides an advantage in managing limited resources, so that the business can run more effectively and efficiently. In addition, SAM encourages an analytical mindset in organizations that previously relied more on subjective experience (Mahyudin et al., 2025). (Hidayat & Alliyah, 2023) emphasized that the integration of SAM with information technology creates a data-driven decisionmaking system. This is an important aspect in the era of digital transformation, where the speed and accuracy of information is a determining factor in achieving competitive advantage. SMEs that are able to optimally utilize SAM will be better prepared to anticipate market changes, respond to customer needs, and make sustainable innovations that maintain business existence and growth.

Relevance of Findings to the Context of SMEs in Medan Baru

In an era of increasingly fierce competition, Management Accounting System (SAM) plays a crucial role in helping SMEs gain a competitive advantage. This advantage can be achieved through various channels, ranging from operational efficiency, improving the accuracy of business strategies, to strengthening customer relationships. By providing accurate and relevant data, SAM enables SME managers to design strategies that are more targeted and based on the real conditions of the company. As a management tool, SAM is also able to identify the most profitable business areas, control production costs, and estimate the impact of every decision taken. This provides an advantage in managing limited resources, so that the business can run more effectively and efficiently. In addition, SAM encourages an analytical mindset in organizations that previously relied more on subjective experience. (Hidayat & Alliyah, 2023) emphasized that the integration of SAM with information technology creates a data-driven decisionmaking system. This is an important aspect in the era of digital transformation, where the speed and accuracy of information is a determining factor in achieving competitive advantage. SMEs that are able to optimally utilize SAM will be better prepared to anticipate market changes, respond to customer needs, and make sustainable innovations that maintain business existence and growth.

CONCLUSION

Based on the results of the literature review, it can be concluded that the Management Accounting System (SAM) has a significant role in supporting strategic decision-making in Small and Medium Enterprises (SMEs), especially in Medan Baru District. SAM assists managers in providing accurate, relevant and timely information for business planning, control and evaluation. Although there are still obstacles in its implementation, such as low accounting literacy and technological limitations, the potential of SAM in improving operational efficiency and competitiveness of SMEs is enormous. Therefore, it is necessary to strengthen the capacity of human resources and adopt appropriate technology so that the benefits of SAM can be optimized in SME business practices in a sustainable manner. In addition, the integration of SAM with digital approaches and the involvement of stakeholders such as universities, local governments, and SME communities are considered important to create a management information ecosystem that supports long-term growth. With an increased understanding and ability to utilize SAM, SMEs are expected to be able to make decisions that are more rational, data-driven, and adaptive to market changes, thus contributing to the overall strengthening of the regional economy.

BIBLIOGRAPHY

- Aset, D. S.-J. I., & 2020, undefined. (2020). Pengaruh Kecanggihan Teknologi Informasi, Partisipasi Manajemen, Pengetahuan Manajer Akuntansi terhadap Efektivitas Sistem Informasi Akuntansi: Studi Kasus. *Journal.Widyamanggala.Ac.Id*, 22(2), 50132. <https://doi.org/10.37470/1.22.2.164>
- Darmansyah, D. (2019). Perancangan Sistem Akuntansi Yang Adaptif Pada UKM Berbasis SAK ETAP Untuk Peningkatan Kinerja dan Kualitas Pelaporan Bisnis. *Jurnal Ekonomi: Journal of Economic*, 10(2). <https://doi.org/10.47007/jeko.v10i2.2867>
- Dewi, S., Kristanto, A. B., Ekonomika, F., Bisnis, D., Satya, K., & Salatiga, W. (2019). Pengambilan Keputusan Bebas Informasi Non Keuangan Pada UKM. *Journal of Economic, Management, Accounting and Technology*, 2(2), 120–128. <https://doi.org/10.32500/JEMATECH.V2I2.718>
- Efendi, D., Kusuma, E. A., & Respatia, W. (2023). Peran Management Accounting System Terhadap Pengambilan Keputusan Strategis Dan Kinerja Manajerial Dimoderasi Ketidakpastian Tugas. *Wacana Equilibrium (Jurnal Pemikiran Penelitian Ekonomi)*, 11(01), 1–13. <https://doi.org/10.31102/EQUILIBRIUM.11.01.1-13>
- Fadhila, Z., & Mahyudin, M. (2024). Information Technology Support and Accounting Digitalization on Business Development Potential with Knowledge Management as an Intervening Variable in Micro, Small and Medium Enterprises in Deli Serdang Regency. *Jurnal Akuntansi Hukum Dan Edukasi*, 1(2), 583–593. <https://www.rayyanjurnal.com/index.php/jahe/article/view/3843>
- Fadila, Z., Mahyudin, M., & Martin, M. (2024). Efektivitas Penerapan E-Commerce Dalam Perkembangan Usaha Mikro Kecil dan Menengah di Kota Medan. *Innovative: Journal Of Social Science Research*, 4(4), 10245–10256. <https://doi.org/10.31004/INNOVATIVE.V4I4.14384>
- JRAK, Y. H.-, & 2020, undefined. (2020). Sistem Informasi Akuntansi Manajemen, Sistem Informasi Akuntansi, Dan Kinerja Manajerial. *Journal.Unpas.Ac.Id*, 12(1), 37–42. <https://journal.unpas.ac.id/index.php/jrak/article/view/4058>
- Jumaidi, L., Lestari, B., Ilmiah, R. R.-V. J., & 2021, undefined. (2021). Pengaruh Sistem Informasi Akuntansi Manajemen, Gaya Kepemimpinan, Trust, dan Ketidakpastian Lingkungan terhadap Kinerja Manajerial:(Studi kasus pada. *Journal.Stieamm.Ac.Id*, 19(1), 36–50. <https://journal.stieamm.ac.id/valid/article/view/194>
- Kamal, N., ... M. M.-J. of A., & 2020, undefined. (2020). Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial UMKM. *Pasca-Umi.Ac.Id*, 1(1). <http://pasca-umi.ac.id/index.php/jaf/article/view/136>
- Kelara, B., & Emi, S. (2020). Peran Informasi Akuntansi Dalam Meningkatkan Pertumbuhan Kinerja Usaha Mikro, Kecil, Dan Menengah. *Jurnal Riset Akuntansi Kontemporer*, 12(1), 37–42. <http://repository.binadarma.ac.id/id/eprint/1112>
- Khairani, N. (2024). Pengaruh Sistem Informasi Akuntansi Dan Teknologi Informasi Terhadap Pengambilan Keputusan Bisnis Pelaku Usaha Mikro, Kecil Dan Menengah (UMKM) Kabupaten Gowa. *Indonesian Journal of Management Studies*, 2(4), 37–46. <https://doi.org/10.53769/IJMS.V2I4.682>
- Mahyudin, M., Nazah, K., & Agustina, A. (2025). Analysis of Digital Transformation Challenges in Mediating Accounting Digitalization and Electronic Commerce (E-Commerce) on Technology- Based Entrepreneurship in Micro, Small and Medium Enterprises in Medan City. *JAMPARING: Jurnal Akuntansi Manajemen Pariwisata Dan Pembelajaran Konseling*, 3(1), 299–311. <https://doi.org/10.57235/JAMPARING.V3I1.4993>



- Nugroho, F., ... H. W.-J. S. S., & 2021, undefined. (2021). Pengaruh Teknologi Informasi dan Pengendalian Internal Terhadap Kualitas Sistem Informasi Akuntansi Manajemen pada AUTO2000 Kenjeran Surabaya. Mail.Online-Journal.Unja.Ac.Id, 5, 2580–1244. <https://mail.online-journal.unja.ac.id/JSSH/article/view/42096>
- Nur Aulia, R. (2020). Analisis Proses Pengambilan Keputusan Di UKM Menggunakan Model Pengambilan Keputusan Strategis. Jurnal Syntax Transformation, 1(06), 285–290. <https://doi.org/10.46799/JST.V1I6.80>
- Rahmansyah, A., Inf, D. D.-J. Teknol. dan Sist., & 2020, undefined. (2020). Sistem Informasi Akuntansi Pengendalian Internal Terhadap Penjualan (Studi Kasus: Cv. Anugrah Ps). Academia.Edu, 1(2), 42–49. https://www.academia.edu/download/93756191/Jurnal_Nasional_Inri_Saputri_Mani_Tandung_4520013050_.pdf
- Tri Utami Putri, D., Studi Akuntansi, P., Ekonomi, F., & Korespondensi, P. (2025). Peran Akuntansi Manajemen dalam Pengambilan Keputusan Strategis. Jurnal Sistem Informasi, Akuntansi Dan Manajemen, 5(1), 24–30. <https://doi.org/10.54951/SINTAMA.V5I1.736>
- Yosep, M., Ip, S., Ak, M., & Indriasih, M. D. (2020). Kualitas penerapan sistem informasi akuntansi manajemen pada entitas sektor publik. https://books.google.com/books?hl=id&lr=&id=ck0CEAAAQBAJ&oi=fnd&pg=PA56&dq=informasi+akuntansi+manajemen+2020&ots=CqGGsLh4cn&sig=Da6KpTKbXF4wH_zKqVYYAclslk
- Zamzami, F., Nusa, N., & Faiz, I. (2021). Sistem informasi akuntansi. https://books.google.com/books?hl=id&lr=&id=tTMXEAAAQBAJ&oi=fnd&pg=PA1&dq=informasi+akuntansi+manajemen+2021&ots=_AbqhA-rqa&sig=WPr9aVfBSyuZdR5k2WCCHRpp_Gk