INNOVATIVE: Journal Of Social Science Research
Volume 4 Nomor 4 Tahun 2024 Page 4100-4113
E-ISSN 2807-4238 and P-ISSN 2807-4246
Website: https://j-innovative.org/index.php/Innovative

The Effect of Total Quality Management on MSME Performance with the System Management Accounting Information as Moderating Variable

Sugito Sugito
Sekolah Tinggi Ilmu Administrasi Menarasiswa
Email: sugito71leo@gmail.com

Abstract

Penelitian ini bertujuan untuk menguji pengaruh total quality management terhadap kinerja Usaha Mikro, Kecil, dan Menengah (UMKM), dengan sistem informasi akuntansi manajemen dianggap sebagai variabel moderasi. Penelitian tersebut melibatkan 122 UMKM yang beroperasi di Kota Cianjur, Jawa Barat. Metode penelitian kuantitatif digunakan, dan data dikumpulkan melalui penyebaran kuesioner. Pengolahan data dilakukan dengan menggunakan software Warp PLS 8.0 untuk menguji hipotesis penelitian. Temuannya menunjukkan adanya pengaruh positif signifikan total quality management terhadap kinerja UMKM. Selain itu, sistem informasi akuntansi manajemen juga berkontribusi signifikan terhadap peningkatan kinerja UMKM. Namun, sistem informasi akuntansi manajemen terlihat tidak memoderasi dampak total quality management terhadap kinerja UMKM.

Keywords: *Kinerja UMKM, Sistem Informasi Akuntansi Manajemen, Total Kualitas Manjemen*

Abstrak

This study aims to examine the impact of total quality management on the performance of Micro, Small, and Medium Enterprises (MSMEs), with the management accounting information system considered as a moderating variable. The research involved 122 MSMEs operating in Cianjur City, West Java. A quantitative research method was employed, and data were collected through the distribution of questionnaires. Data processing was conducted using Warp PLS 8.0 software to test the research hypotheses. The findings reveal a significant positive influence of total quality management on MSME performance. Additionally, the management accounting information system also significantly contributes to enhancing MSME performance. However, it was observed that the management accounting information system did not moderate the impact of total quality management on MSME performance.

Kata Kunci: *MSMEs Performance, Management Accounting Information System, Total Quality Management*

INTRODUCTION

According to the Micro, Small and Medium Enterprises (MSMEs) in Indonesia, in accordance with regulations Government of the Republic of Indonesia Number 7 of 2021, is a productive business that operates independently and is managed by a person or company that is not a subsidiary. MSMEs have high survival power and are able to survive amidst difficulties, and are one of the sectors that are not affected by the global crisis (Andriani et al., 2023). MSMEs have contributed to Indonesia's Gross Domestic Product (GDP) by 61% and are able to absorb up to 97% of the total workforce, as stated in a press release from the Coordinating Ministry for Economic Affairs of the Republic of Indonesia in August 2023.

MSMEs in Indonesia now play a crucial role in the country's economic structure. However, there are several problems facing this sector, such as a lack of selling points and competitiveness compared to superior imported products, including aspects of capital, human resources, research and technology development, and marketing orientation (Rochayatun et al., 2022). In Cianjur City, West Java the obstacles faced include capital, human resources and infrastructure (Kristianto, 2023). With the level of human resources still quite low in Cianjur City, it is necessary to improve the performance of each human resource for business development. Performance here refers to the extent to which MSME operations achieve performance goals and can meet customer needs (N. A. Lestari et al., 2022).

TQM as a system that covers all aspects of quality management, aims to achieve optimal performance levels in improving the quality of products, services, employees and management (Zahrah & Nugraha, 2022). Through the implementation of TQM, MSMEs can

meet customer expectations, build a strong reputation, maintain market share, and create trained employees, which in turn increases the productivity and overall performance of MSMEs. Referring to previous studies regarding the influence of TQM on the performance of MSMEs, it turned out to provide inconsistent results. Research by Rahmawati et al., (2022), Lestari et al., (2021), and Ali et al., (2020) shows that TQM has a positive effect on the performance of MSMEs. Meanwhile, other research by Surya et al., (2022) and Mahmud et al., (2019) shows the results that TQM has no effect on MSME performance.

The inconsistency of previous research results made researchers predict that one of which is caused by the implementation of management accounting information systems in MSMEs. Management accounting information systems (SIAM) have the potential to be a driver of TQM in the MSME environment. SIAM can provide data and reports that are useful in evaluating product or service quality, monitoring performance, identifying problems, and evaluating TQM implementation to improve overall quality. Mahfud, (2021) states that SIAM can provide timely and accurate information to managers, for effective decision making, and contribute to improving overall business performance. This opinion is also reinforced by Susanti et al., (2022), SIAM characteristics of data accuracy can help managers in making decisions so as to improve their business performance. Previous research regarding the relationship between SIAM and MSME performance has been conducted by Frima & Surya, (2018), Mufidah & Ghifary, (2021), and Nugraha et al., (2021) and the results show that SIAM has a significant positive influence on MSME performance. As a differentiator from previous research, this research adds the Management Accounting Information System (SIAM) as a moderating variable. SIAM is thought to be able to strengthen the influence of TQM on MSME performance. In addition, a number of studies tend to separate SIAM and TQM analysis, so this research combines SIAM and TQM to understand how these two concepts can complement each other and improve MSME performance.

Based on the context explanation that has been presented, discussion of the problem in this research can be detailed as follows: 1. Does TQM influence the performance of MSMEs in Cianjur City? 2. Does SIAM influence the performance of MSMEs in Cianjur City? 3. Is SIAM able to moderate the influence of TQM on the performance of MSMEs in Cianjur City. The motivation that prompted researchers to conduct this research came from a deep desire to investigate differences in results in previous research regarding the impact of TQM on MSME performance. Apart from that, contextual factors such as economic conditions and infrastructure in Cianjur City are also the main focus to understand how MSMEs in the region face challenges and take advantage of opportunities in the local business environment. It is hoped that this research can provide MSMEs with a better understanding

of the importance of implementing TQM and maximizing the use of SIAM in operations. By adopting TQM practices, it allows MSMEs to compete more effectively, especially with similar products or services, including imported products.

RESEARCH METHOD

Population and Sample

The population in this research is MSMEs in Cianjur City. According to Hardani et al., (2020) sample refers to a portion of the population that must truly reflect the situation of the population, in order to produce representative and valid information. The following are the sample selection criteria in this research: a) Respondents are managers, owners or administrators of MSMEs who have sufficient understanding and knowledge regarding the operations of the MSMEs they manage. b) MSMEs in Cianjur City that have been operational for at least 1 year.

It is hoped that this sample selection can represent the population in this study. Sampling was carried out using a non-probability sampling method, using purposive sampling, namely sorting sources based on the criteria desired by the researcher in order to produce appropriate data. The sample size was determined using the minimum sample size table as described by Hair et al. (2023) and presented in Table 1.

Table 1. Minimum Sample Size

Pmin	Significance Level		
	1%	5%	10%
0,05 – 0,1	1.004	619	451
0,11 – 0,2	251	155	113
0,21 – 0,3	112	69	51
0,31 – 0,4	63	39	29
0,41 – 0,5	41	25	19

Source: Hair et al., (2023)

Based on the table above, the researcher assumes a minimum path coefficient that is expected (Pmin) is between 0.21 – 0.3 with a significance level of 5%, so a minimum of 69 samples are needed to create a significant effect. Thus, this research requires the participation of a minimum of 69 respondents in order to achieve the expected results. This sample was selected because the population was very large and researchers had limited time and energy. A total of 125 MSMEs operating in Cianjur City were successfully obtained as real samples in this research. The approach used includes direct surveys to MSME locations and connecting with several MSMEs via Instagram accounts, with the aim of identifying businesses that are willing to participate as respondents.

Variable Measurement

Table 2 presents operational definitions of total quality management, performance and systems management accounting information. Data was collected by distributing questionnaires directly to MSMEs in Cianjur City using a Likert scale. Respondents were asked to choose one of five answer options with each criterion having a weight of 1-5.

Table 2. Operational Definition of Variables

Variable	Variable Indicator
Total Quality Management (Goetsch & Davis, 2014)	Continuous process improvement, obsession with quality, employee participation and empowerment, scientific approach, education and job training, long-term commitment, suitability of goals, and freedom in control.
MSMEs Performance (Kurniawati & Meilianalntani, 2016)	Financial Perspective, Customer Perspective, perspective of internal business process, and perspective of learning and growth.
Management Accounting Information System (Chenhall & Morris, 1986)	*Broad scope, timeliness, aggregation,* dan *integration.*

This research applies a survey approach in descriptive analysis methods. Process research involves collecting, compiling, analyzing, and interpreting data to describe actual conditions. This aims to ensure that the relationship between variables can be understood well. The data analysis method chosen was Partial Least Square (PLS), an approach to solving structural equation modeling (SEM). Data processing is carried out using WarpPLS 8.0 software. To compare different models, model fit tests were carried out using indicators such as Average R-squared (ARS), Average Path Coefficient (APC), and Average Variance Inflation Factor (AVIF). Assessment of the indicator model fit criteria, as explained by Sholihin & Ratmono, (2020), can be found in Table 3 below:

Table 3. Model Fit Indicator Requirements

ARS	Good if $p < 0,05$
APC	Good if $p < 0,05$
AVIF	Good if AVIF < 5

Hypothesis testing is used to describe the direction of correlation between variables that influence the variables that are influenced. This method checks the significance level of the P-value to assess the impact of these variables based on the proposed hypothesis. This hypothesis testing process involves path analysis (path coefficient) of the model that has

been built. This research uses a P-value significance level of 0.05, which is equivalent to a significance level of 5%. If the P-value is ≤ 0.05, it is categorized as significant, whereas if the P-value is > 0.05, it is considered not significant.

RESULT AND DISCUSSION

Participants in this research were managers, administrators or owners of 125 MSMEs in Cianjur. Table 4 displays general identity information for all respondents who have filled out the questionnaire.

Table 4. Respondent Characteristics

Categories	Sub-Categories	Amount	Percentage
Business Sector	Service	11	9%
	Trade/Distributor	84	67%
	Manufacture/Production	30	24%
Total		125	100%
Postion	Manager/Owner	125	100%
	Staff	0	0%
Total		125	100%
Years	< 1 Years	4	3%
	1-6 Years	55	44%
	7-12 Years	28	22%
	> 12 Years	38	30%
Total		125	100%
Age	< 30 Years	15	12%
	31-40 Years	31	25%
	> 40 Years	79	63%
Total		125	100%
Education	Elementary School	1	1%
	Elementary School Not Finished	4	3%
	Junior High School	17	14%
	Senior High School	76	61%
	Bachelor	27	22%
Total		125	100%

Source: Processed Data, 2024

The respondent's description is the first thing that involves the business sector, old

position respondent's business, age and last education. In the business sector category, it is interpreted that the majority of respondents run businesses in the trading/distributor sector, namely 84 people (67%), while in the service business sector there are 11 people (9%), and in the manufacturing/producing business sector there are 30 people (24). %). In the position category, it is interpreted that all 125 respondents in this study were managers/owners/managers of the business. Regarding the length of business, most of the respondents, 55 people (44%) have been operating for 1-6 years, followed by 28 people (22%) with a length of business of 7-12 years, 38 people (30%) with a length of business of more than 12 years, and the fewest were 4 people (3%) with business experience of less than 1 year. In the age category, the majority of respondents, 79 people (63%) were over 40 years old, followed by 31 people (25%) aged 31-40 years, and the remaining 15 people (12%) were less than 30 years old. Finally, in the last education category, the majority of respondents 76 people (61%) had a high school/equivalent education background, followed by 27 people (22%) with a bachelor's degree, 17 people (14%) with a junior high school/equivalent education, 4 people (3 %) with elementary school education, and the least is 1 person (1%) who has not finished elementary school.

Based on the sample selection criteria, the respondents taken were managers, owners, or MSME managers with sufficient understanding and knowledge regarding the operations of the MSMEs they manage, and MSMEs in Cianjur City that have been operating for at least 1 year. All respondents fell into the desired position category, however there were 4 businesses that had been operating for less than 1 year, so they were removed from the analysis. Therefore, the number of data used in data analysis is 121.

Outer Model Evaluation

Before presenting the results of data analysis, a model evaluation is first presented measurement (outer model) and evaluation of the structural model (inner model).

Convergent Validity

Convergent validity is checked by looking at the Average Variance Extracted (AVE) value. An instrument is considered to meet the standards if the AVE value is above 0.5. The following are the results of convergent validity testing:

Table 5. *Average Variance Extracted*

Variable	AVE
TQM	0,509
MSMEs	0,525
Performance	0,505

Source: Processed Data, 2024

Based on table 5, it can be concluded that the TQM variables, MSME performance, and SIAM shows an AVE value above 0.5. This value reflects that the indicators used to measure these variables are considered valid.

Discriminant Validity

Discriminant validity can be assessed from the square root of average variance extracted value (AVEs). The instrument's discriminant validity is fulfilled when the AVE root value for a variable exceeds the correlation value with the related latent variable.

Table 6. *Square Root of Average Variance Extracted*

Variabel	TQM	Kinerja UMKM	SIAM
TQM	(0,713)		
Kinerja UMKM	0,366	(0,725)	
SIAM	0,290	0,418	(0,710)

Source: Processed Data, 2024

It can be seen from Table 6 that the square root value of AVE (shown in sign brackets) for each latent variable is greater than the correlation value of that latent variable with other latent variables. Therefore, it can be concluded that the indicators in this variable have met the criteria for discriminant validity.

Composite Reliability

Cronbach's alpha and composite reliability are two methods for assessing the reliability of research items. Confidence in a research item is considered good if the value of both exceeds 0.70 each. The following are the results of reliability testing which are presented in the following table:

Table 7. *Cronbach's Alpha* dan *Composite Reliability*

Variabel	*Cronbach's Alpha*	*Composite Reliability*
TQM	0,928	0,938
Kinerja UMKM	0,767	0,844
SIAM	0,934	0,942

Source: Processed Data, 2024.

It can be seen from Table 7 that the Cronbach's alpha and composite reliability values for the variables TQM, MSME performance, and SIAM are greater than 0.7. Based on the calculations that have been carried out, it can be concluded that all indicators that measure

these variables are declared to meet reliability testing standards.

Structural Model Evaluation (Inner Model)

This evaluation includes testing model fit to determine the extent the model fits the existing data. There are 3 test indices in this research, namely Average R-squared (ARS), Average Path Coefficient (APC), and Average Variance Inflation Factor (AVIF). Acceptance of the APC and ARS values depends on the P-value which must be less than 0.05, while AVIF is accepted if the value is less than 5. The results of the model suitability test in this study are listed in the following table:

Table 8. Model Fit (*goodness of fit)*

ARS	APC	AVIF
0,252	0,211	1,207
P-value < 0,001	*P-value* = 0,004	

Source: Processed Data, 2024.

Based on Table 8, the ARS value obtained is 0.252 with P-value < 0.001 and APC value is 0.211 with P-value = 0.004. Both P-values of ARS and APC are below the significance limit of 0.05, so they are acceptable. Apart from that, the AVIF value is 1.207, which is below 5, so AVIF is also acceptable. Thus, it can be concluded that the model in this study is appropriate to the data used.

Hypothesis Test

Hypothesis testing aims to describe the direction of the relationship between existing variables influence on the influenced variables. This method involves assessing the significance of the P-value to evaluate the impact between variables based on the hypothesis that has been proposed. Path coefficient analysis is applied to the model that has been prepared to carry out hypothesis testing. The significance level used is 0.05, equivalent to a significance level of 5%. If the P-value is ≤ 0.05, then the results are considered significant and acceptable. Conversely, if the P-value is > 0.05, then the results are considered insignificant and the hypothesis is rejected. This research was measured using WarpPLS 8.0 to obtain hypothesis test results as in Figure 1.

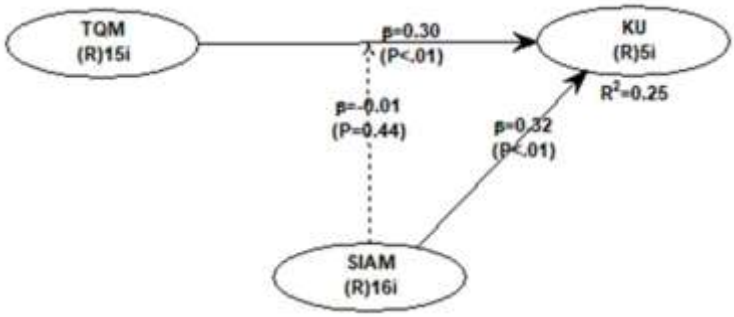

Figure 1. Hypothesis Testing

Table 9 presents the summary results of hypothesis testing using the structural model. From the table it can be concluded that total quality management (TQM) has a significant positive effect on performance. This is indicated by the β value of 0.30 (30%). Its significance is proven by the P-value being less than 0.001, namely below 0.005, so hypothesis one can be accepted. The management accounting information system (SIAM) also has a significant positive effect on the performance of MSMEs as reflected in the β value of 0.32 (32%) and the p-value of less than 0.001. Thus hypothesis two can be accepted.

Table 9. Summary of Hypothesis Test Results

Hypothesis	Description	β	*P-value*	Explanation
H1	TQM => MSMEs Performance	0,30	< 0,001	Supported
H2	SIAM => MSMEs Performance	0,32	< 0,001	Supported
H3	SIAM*TQM => Kinerja UMKM	-0,01	0,44	Not Supported

Source: Processed Data, 2024

However, from the table it can also be concluded that SIAM is unable to moderate the influence of TQM on MSME performance with a β value of -0.01 and a P-value of 0.44. Thus hypothesis three is rejected. Apart from that, Figure 1 shows that the R-Square (R2) value in this study is 0.25. This means that the contribution of the TQM and SIAM variables to MSME performance is 25%, while the remaining 75% is influenced by other factors outside these variables.

Discussion

The findings presented previously concluded that TQM had an impact positive and significant on the performance of MSMEs in Cianjur City, West Java.. This means that good TQM implementation will improve the performance of these MSMEs. This TQM approach is focused on ensuring customer satisfaction, improving product and service quality, making continuous improvements, and involving employees in business processes. By identifying problems and proposing solutions to continuously improve quality, MSMEs can increase their profitability and sales. Apart from that, focusing on improving the quality of products and services will also encourage MSMEs to continue to innovate in their business. This is what makes TQM a factor that can improve business performance. These findings are consistent with the RBV theory which states that TQM, as a combination of physical, human and organizational resources with their uniqueness, can improve the performance of MSMEs and create competitive advantages that can be maintained in the long term. This finding is in line with the results of a study previously conducted by Rahmawati et al.,

(2022); Lestari et al., (2021); Eniola et al., (2019); and Ali et al., (2020). These studies indicate a significant relationship between TQM and MSME performance. Meanwhile, this study is not similar to the research findings of Surya et al., (2022) and Mahmud et al., (2019) which did not find a significant impact between the implementation of TQM and the performance of MSMEs.

The test results also show that SIAM has a positive and significant impact on the performance of MSMEs. This means that the better the implementation of SIAM, the better the performance of the MSMEs. These findings interpret that the majority of MSMEs in Cianjur City have implemented good SIAM characteristics. With a broad scope approach, MSMEs can obtain information regarding future projections and understand market share growth. The timeliness characteristic ensures immediate availability of information upon request. Aggregation characteristics provide information that can assist managers in ongoing analysis and evaluation. Finally, the integration characteristic approach shows that MSMEs have compiled information that is coordinated and accessible across their various business departments.

The application of these SIAM characteristics is a factor in improving performance business. By implementing SIAM, MSMEs can optimize the use of data and information for better decision making and control, as well as effective planning of their business operations. This finding is consistent with contingency theory which emphasizes that the implementation of SIAM needs to be adjusted to the organizational dimensions, environmental conditions and unique characteristics of each MSME. The ability of MSMEs to adapt is considered crucial to achieving effectiveness and efficiency in information management. This finding is consistent with previous research by Fibriyani et al., (2022); Mahfud, (2021); and Mufidah & Ghifary, (2021) which shows a significant relationship between SIAM implementation and MSME performance.

Tests carried out to assess whether SIAM can play a role in moderating the relationship between TQM and performance shows insignificant results. In other words, SIAM does not have a significant moderating effect on the relationship between Total Quality Management and MSME performance in Cianjur City. Even though TQM has a positive impact on MSME performance, the existence of SIAM does not provide a significant moderating effect. This means that, SIAM implementation does not substantially strengthen or weaken the relationship between TQM implementation and MSME performance. This finding reflects that there are other factors outside the existence of SIAM that can be more dominant in influencing MSME performance. There may be other aspects of management, organizational structure, or environmental factors that have a greater role in moderating the relationship between TQM and MSME performance.

CONCLUSION

This research aims to test the effect of Total Quality Management on MSME performance with management accounting information systems as a moderating variable. The results of SEM analysis using WarpPLS 8.0 interpreted the 3 hypotheses proposed, 2 hypotheses were supported and 1 hypothesis was not supported. Based on the results of data processing, the research findings are as follows: 1) Total Quality Management has a significant positive impact on the performance of MSMEs, 2) The management accounting information system has a significant positive impact on the performance of MSMEs, 3) The management accounting information system is unable to moderate the influence of TQM on MSME performance.

Based on the findings and discussion in this research, it is recommended for future researchers to conduct comparative studies with MSMEs in other regions or cities. This comparison can provide more understanding regarding the various aspects that have an impact on MSME performance, and the extent to which the findings in Cianjur City can be applied to different contexts. It is hoped that future researchers can also explore more specific problems to develop other variables that might influence MSME performance. This research has a limited sample size which may limit the representation of various MSME sectors. In addition, this study was only carried out over a certain time period, so it does not represent dynamics or changes over time.

REFERENCES

Ali, G. A., Hilman, H., & Gorondutse, A. H. (2020). Effect of Entrepreneurial Orientation, Market Orientation and Total Quality Management on Performance: Evidence From Saudi SMEs. Benchmarking: An International Journal, 27(4), 1503–1531. https://doi.org/10.1108/BIJ-08-2019-0391

Alliyah, S., & Dewi, N. G. (2023). The Impact of Management Accounting System on SME's Performance. Proceedings of the 3rd Borobudur International Symposium on Humanities and Social Science 2021 (BIS-HSS 2021), 628–633. https://doi.org/10.2991/978-2-494069-49-7_103

Andriani, S., Prajawati, M. I., Setiani, & Nawirah. (2023). Pendampingan Desain Penyusunan Laporan Keuangan Berdasarkan SAK EMKM Berbasis Microsoft Excel pada UMKM Pia RB Pasuruan. EDUABDIMAS: Jurnal Edukasi Pengabdian Masyarakat 2(4), 272–279.

Chenhall, R. H., & Morris, D. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. The Accounting Review 61(1), 16–35. p-ISSN 1412-775X.

Fibriyani, V., Mufidah, E., Sulistyowati, S., Pudyaningsih, A. ratna, Hastari, S., & Mashuri, M. (2022). The Effect of Management Accounting Information Systems and Internal Business Process on the Performance of MSME's in Pasuruan. International Social Sciences and Humanities 1(1), 121–129. https://doi.org/10.32528/issh.v1i1.39

Frima, R., & Surya, F. (2018). Pengaruh Tingkat Pendidikan dan Penggunaan Informasi Akuntansi Manajemen terhadap Kinerja UMKM di Kota Padang. Akuntansi Dan Manajemen 13(1), 93–111. https://doi.org/10.30630/jam.v13i1.33

Gandari, H. Y. (2018). Pengaruh Teknologi Informasi terhadap Kualitas Sistem Informasi Akuntansi Manajemen yang Berdampak terhadap Kinerja Manajerial. Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi (JASa) 2(1), 16–31.

Goetsch, D. L., & Davis, S. (2014). Quality Management for Organizational Excellence: Introduction to Total Quality 7th Edition. In Case Studies in Work, Employment and Human Resource Management.

Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2023). Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R. In Structural Equation Modeling: a Multidisciplinary Journal 30 (1).

Hardani, Auliya, N. H., Andriani, H., Fardani, R. A., Ustiawaty, J., Utami, E. F., Sukmana, D. J., & Istiqomah, R. R. (2020). Metode Penelitian Kualitatif & Kuantitatif (Issue March).

Januarty, T. A., & Sundari, S. A. (2023). The Influence of Total Quality Management (TQM) and Characteristics of Management Accounting Information Systems on Managerial Performance. Jurnal Akuntansi, Audit, dan Sistem Informasi Akuntansi) 7(2), 389–399.

Kementrian Koordinator Bidang Perekonomian Republik Indonesia. (2023). Dorong UMKM Naik Kelas dan Go Export, Pemerintah Siapkan Ekosistem Pembiayaan yang Terintegrasi. Ekon.Go.Id. https://www.ekon.go.id/publikasi/detail/5318/dorong-umkm-naik-kelas-dan-go-export-pemerintah-siapkan-ekosistem-pembiayaan-yang-terintegrasi

Kristianto, A. (2023). Kondisi UMKM Di Kota Malang. Goodnewsfromindonesia.Id. https://www.goodnewsfromindonesia.id/2023/01/05/kondisi-umkm-di-kota-Malang

Kurniawati, E. P., & Meilianalntani, A. (2016). Effect Analysis of the Use of Accounting Information, Managerial Performance and Employee Performance Towards SMEs. Journal of Administrative and Business Studies 2(3), 131–142.

Lestari, D. A., Savitri, E., & Natariasari, R. (2021). Kinerja UMKM Ditinjau dari Budaya Organisasi, Orientasi Kewirausahaan, Manajemen Kualitas Total, dan Modal Sosial. CURRENT: Jurnal Kajian Akuntansi Dan Bisnis Terkini 2(2), 217–238.

Lestari, N. A., Jabid, A. W., & Rajak, A. (2022). Pengaruh Total Quality Management (TQM) terhadap Kinerja UMKM yang dimediasi Komitmen Organisasional Studi pada UMKM Kota Ternate. E-QIEN: Jurnal Ekonomi Dan Bisnis 11(3), 534–542.

Lestari, S. P., & Sutrisna, A. (2021). Analisis Kinerja Operasi pada Masa Pandemi Covid-19 dengan Penerapan Total Quality Management (TQM) dan Supply Chain Management (SCM) di UMKM Kota Tasikmalaya. Eksis: Jurnal Ilmiah Ekonomi Dan Bisnis 12(2), 164–169.

Mahfud, Y. (2021). Efek Moderasi Strategi Organisasi pada Pengaruh Competitive Environment dan Sistem Akuntansi Manajemen terhadap Kinerja Organisasi (Studi pada UKM di Kabupaten Wonosobo). Journal of Economic, Management, Accounting and Technology (JEMATech) 4(1), 77–87.

Mahmud, N., Hilmi, M. F., Mustapha, Y. A. A., & Karim, R. A. (2019). Total Quality Management and SME Performance: The Mediating Effect of Innovation in Malaysia. Asia-Pacific Management Accounting Journal 14(1), 201–217.

Manap, Abdul. 2016). Revolusi Manajemen Pemsaran (Edisi Pertama). Jakarta: Mitra Wacan Media.

-------. (2018). Manajemen Kewirausahaan (Edisi Pertama). Jakarta: Mitra Wacana Media.

-------. (2021). Manajemen Kewirausahaan Era Digital (Edisi Kedua). Jakarta: Mitra Wacana Media.

-------. 2023). Pemerkasaan Bisnis Era Digital . Palangkaraya: Ruang Karya.

-------. (2023). The Role of Fintech in Macro, Small and Medium Enterprises (MSMES). Jurnal Ekonomi, Volume 12 No. 1. 2023. https://ejournal.seaninstitute.or.id/index.php

--------. (2023). Workshop Penyusunan Laporan Keuangan. Jurnal PKM Community Development Journal, Volume 04 No. 04 2023.

Mariam, S. (2018). Pengaruh Budaya Organisasi terhadap Karakteristik Sistem Informasi Akuntansi Manajemen serta Dampaknya pada Kinerja Manajerial (Studi pada Kopaga Warga Desa Sangkanhurip). Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi (JASa) 2(1), 104–125.