

ABSTRACT

This study aims to determine the effect of the Use of Bookkeeping Applications, and User Competence on the Performance of Small and Medium Enterprises with the role of Top Management Support as a Moderation Variable.

The method used in this study is a descriptive and verification analysis method. The population used is Small and Medium Enterprises (SMEs) in Bandung City. The sample used was 71 respondents. The sampling technique used was non-probability sampling with purposive sampling. The source of research data used was primary data. Data analysis was processed using the Structural Equation Modeling (SEM) model based on Partial Least Squares (PLS), the test was carried out to see the validity and reliability of each variable.

The results showed that the Use of Bookkeeping Applications had no significant effect on SME Performance with an effect of 3%. User Competence had a significant effect on the SME Performance variable with an effect of 14%. Top Management Support did not strengthen the effect of the Use of Bookkeeping Applications on SME Performance with an effect of 1%. Top Management Support strengthened the effect of User Competence on SME Performance with an effect of 8%.

Keywords: Use of Bookkeeping Application, User Competence, Performance of Small and Medium Enterprises (SMEs), Top Management Support.