

FACTORS AFFECTING INTEREST IN USING CLOUD ACCOUNTING APPLICATIONS IN SMALL AND MEDIUM ENTERPRISES (SMES)

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Abstract

Using *Cloud Accounting* applications requires a lot of consideration in addition to considering how to use and also considering the risks that will be faced. This is what makes a lot of research related to IT in SMEs increase rapidly, but research on the factors of using cloud accounting is still very limited. The purpose of the study was to determine the factors of using *Cloud Accounting* in SMEs. This research is a quantitative study, the population of SME entrepreneurs, the sample uses simple random sampling technique. Methods of collecting data using questionnaires, SPSS analysis tools. Based on the results of the analysis, there is a positive influence on the ease of use of interest in using *Cloud Accounting*, There is a positive effect of trust in the interest in using *Cloud Accounting*. There is a positive effect on the interest in using *Cloud Accounting*.

Keywords: *Cloud Accounting, software quality, accounting software*

1. Introduction

The development of cloud computing brought a new evolution in accounting information systems. Accounting Information Systems (AIS) is a computer-based method for tracking accounting activities using information technology resources. According to Dimitriu and Matei, the development of accounting information systems is increasingly rapid with the need to increase efficiency and accuracy in translating the real economic situation into summary forms to make it easier to understand (Dimitriu and Matei, 2015). The modern era of various types of *Cloud Accounting* related applications has been developed such as QuickBooks, Speedy Books, Xero Accounting, Zoho Books, and many more, with various types of applications related to *Cloud Accounting* that bring many benefits to the morning of big business people and small entrepreneurs because Current *Cloud Accounting* applications not only record financial transactions and produce accounting reports, but include functionality for managerial decision making aimed at gaining competitive advantage.