



TABLE OF CONTENTS



2.7.4	Balance Sheet	30
2.7.5	Income Statement.....	31
2.7.6	Process Of Implementing Accounting Systems in SMEs, Including The Challenges And Opportunities Involved.....	31
2.8	Decision-Making	33
2.9	Previous Studies	34
2.10	Hypothesis Development.....	41
2.10.1	Human Resources and Decision-Making	41
2.10.2	Funds and Decision Making.....	42
2.10.3	Technology Infrastructure and Decision-Making	43
2.10.4	Implementation of Accounting System and Decision-Making	44
2.11	Research Framework	45
	CHAPTER 3: RESEARCH METHODOLOGY.....	46
3.1	Research Design	46
3.2	Variable Operationalization.....	46
3.3	Population and Sample	49
3.3.1	Population.....	49
3.3.2	Sample.....	49
3.4	Research Instrument	52
3.5	Validity Test	53
3.5.1	Human Resources Variables (X1).....	54
3.5.2	Fund Variable (X2)	54
3.5.3	Technology Infrastructure Variables (X3)	55
3.5.4	Accounting System Implementation Variables (X4)	56
3.5.5	Decision Making Variables (Y)	57
3.6	Reliability Test	57
3.7	Data Collection Technique	58
3.7.1	Questionnaire	59
3.7.2	Documentation	59
3.8	Data Analysis Techniques	59
3.8.1	Descriptive Analysis	59
3.8.2	Partial Least Square Structural Equation Modeling	60
3.8.3	Measurement Model (Outer Model)	60
3.8.4	Structural Model (Inner Model)	62



3.8.5 Hypothesis Testing	64
CHAPTER 4: RESULTS AND DISCUSSION.....	64
4.1 Data Description	64
4.1.1 Descriptive Analysis	65
4.1.2 Descriptive Statistics	69
4.2 Results of Data Analysis	79
4.2.1 Measurement Model.....	80
4.2.2 Structural Model.....	86
4.3 Hypothesis Testing	89
4.4 Discussion.....	92
4.4.1 Human Resources and Decision-Making	93
4.4.2 Funds and Decision-Making	94
4.4.3 Technology Infrastructure and Decision-Making	95
4.4.4 Implementation of Accounting System and Decision-Making	97
CHAPTER 5: CONCLUSION.....	98
5.1 Conclusion	98
5.2 Limitations and Suggestions for Future Research.....	99
5.3 Implications	100
BIBLIOGRAPHY	102
APPENDICES	116