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THE INFLUENCE OF THE IMPLEMENTATION OF E-COMMERCE AND ACCOUNTING INFORMATION SYSTEMS ON COMPETITIVE PERFORMANCE WITH ORGANIZATIONAL CULTURE AS A MODERATION VARIABLE IN CARVING SMEs SUMITA VILLAGE, GIANYAR BALI INDONESIA

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Abstract

This research aims to examine the effect of implementing e-commerce and accounting information systems on organizational performance with organizational culture as a moderating variable in the Carving MSMEs of Sumita Village, Gianyar. The population in this study were carving MSMEs located in Sumita Village, Gianyar, with a total of 50 MSMEs and the sample used was 40 samples. The sampling method used in this research was random sampling. The



data for this sample was obtained using a distributed questionnaire technique. The data is processed using analysis with the analysis model in SmartPLS 3 software. The results of this research show that the application of e-commerce has a significant positive effect on organizational performance, accounting information systems have a significant positive effect on organizational performance, organizational culture strengthens or moderates the application of e-commerce on performance organization, and organizational culture weaken or do not moderate the system.

Keywords: e-commerce, accounting support, competitive organization management, performance

INTRODUCTION

Good human resource development and management is an important factor in helping an organization or company achieve its goals. Organizational performance is one of the benchmarks for achieving company goals. Increasing performance will bring progress for a business to be able to survive in competition and not experience bankruptcy, Suryani & John (2018:6).

By measuring performance, the company will be able to maintain the quality of the company so that it will be able to compete with other companies. Currently, the existence of the MSME sector is one of the pillars of the economy in Indonesia, especially in Bali. Improving the performance of an MSME needs to be carried out to achieve the target of MSME contribution to Gross Domestic Product (GDP). The increase in MSMEs in Bali continues to increase, according to data from the Bali Province Cooperatives, Small and Medium Enterprises Service, the number of MSMEs in Bali in 2023 will be 439,382.

One of the cities in Bali where many people have set up MSMEs is Gianyar City. According to data from the Bali Province Cooperatives, Small and Medium Enterprises Service, the number of MSMEs in Gianyar in 2023 will be 75,666. The city of Gianyar is famous as a city of culture, one of which is traditional wood carving crafts, which have a good reputation and have spread internationally. Wood carvings from Gianyar are known for their distinctive designs, neat carving details, and high quality raw materials. One of the villages located in Gianyar City which is unique in its carving art is Sumita Village. Sumita Village is located in Gianyar District, Gianyar Regency.

Based on a pre-survey conducted by researchers and data provided by the Head of Sumita Village, Gianyar, the number of carving MSMEs in Sumita Village is around 50 MSMEs. In a business, there are factors that influence running the business, such as principles,

commitment and strategies carried out by business actors to continue to maintain product quality and be sensitive to opportunities and threats.

Apart from e-commerce, accounting information systems (AIS) also have an influence on the performance of small and medium businesses (Alfonz Lawrenz Kilay, et al (2022), and in the field of e-commerce and its relationship with organizational culture described by Matthew Fish and William Miller (2017).

Accounting information systems (AIS) are systems used to collect, process and report information related to the financial aspects of business activities,

As per Prastika & Purnomo, (2014), organizational culture also plays an important role in an organization. Many companies have experiencing sick company management places cultural reform as a central factor for long-term recovery, Abdullah (2021). Company performance can be influenced by organizational culture. Organizational culture can influence the psychology of employees, work groups or the entire organization, Galib & Hidayat (2018).

The difference between this research and previous studies is the object or location of the research and the time of the research. This research will be carried out on Carving MSMEs in Sumita Village, Gianyar and previously no one has conducted research on businesses and places using the same variables in this research. Based on the background of the problem, as well as differences in the results of previous research related to the application of e-commerce, accounting information systems and organizational performance, the researcher was interested in making a more in-depth study by adding moderating variables to the research.

And there is an attraction as an advantage of this research, namely that Sumita Village which is used as a research location has MSMEs that almost all the people of Sumita Village are engaged in, namely Carving MSMEs. UMKM Carving is an art that according to researchers is very interesting and will continue to be explored by local and foreign communities, as well as opportunities for business development in the future. Therefore, the research title used is "The Effect of Implementing E-commerce and Accounting Information Systems on Organizational Performance with Organizational Culture as a Moderating Variable in Carving MSMEs in Sumita Village, Gianyar".

LITERATURE REVIEW

Competitive Performance

Performance is basically a description of the level of achievement of the implementation of an activity/program in realizing the goals, objectives, mission and vision of the organization as stated in the formulation of an organization's strategic scheme (strategic planning). In general, it

can also be said that performance is an effort to achieve an achievement by an organization within a certain period, Abdullah (2021).

Competitive of micropreneurs who aspire to establish a distinctive presence within the highly competitive market landscape (Nenzhelele, 2014). The assessment of competitive effectiveness encompasses a wide array of metrics, including global market share, growth rate of business sector, and customer satisfaction at some levels (Mittal et al., 2023). However, a substantial market share serves as a strong positive indicator of competitive performance (March, 2023), and significant factor of the market's endorsement of the business's offerings. Equally pivotal is the maintenance of a consistent growth trajectory, however sustained expansion and increased sales underscore robust competitive capabilities (Pratono et al., 2019). Furthermore, rapid growth compared to competitors can enable smaller businesses to penetrate new markets and yield prompt financial returns. Customer satisfaction also holds paramount importance as a measure of competitive performance. Companies capable of satisfying and fostering customer loyalty tend to retain and foster this loyalty over the long term.

Competitive performance of small business firms for example, especially in controlling costs. Using management accounting can aid micro-entrepreneurs in more effective cost management, leading to increased profits and enhanced competitive performance. Some factors contributed such as Knowledge and skills in management accounting can help small firm or micropreneurs could be analyze the economic environment and competition more proficiently, allowing for timely and appropriate decision-making in rapidly changing situations (Langfield-Smith, 2008). This leads to better business competition planning and forecasting.

Management accounting competencies captured micropreneurs to better plan to help their business strategies and forecast financial with more benefits, resulting in more efficient management and the ability to handle uncertainties (Otley, 2016). Small firm with strong management accounting system support by skills can analyze costs, management control and determine the best-selling prices for their better products, positioning the product competitively in a high-competition market and for open innovation era (Chenhall and Moers, 2015).

Knowledge in management accounting allows some business firms to analyze the value of investments, whether they're in technology enhancement or the innovation of new products or services, fostering for long-term profitability. Moreover, its is possible the business firms can manage and control business risks more effectively. Using management accounting skills, however can strongly helps business firm understand and make en effort to manage risks associated with their business operations better, which is that to crucial for competitive capability. In essence, possessing knowledge and competency in management accounting

allows micropreneurs to plan, control, and forecast their business operations with greater precision, enabling them to maintain resilience in highly competitive markets.

E-commerce

Trade via digital electronics or e-commerce is the result of information technology which is currently developing very quickly for the exchange of goods, services and information via electronic systems such as: the internet, television and other computer networks. However, there are various meanings or definitions of e-commerce, depending on the perspective of each person who uses it, Romindo et al. (2019:2).

Digitalization of businesses in micro, small and medium entrepreneur groups is important, because it can open up more markets for related benefits. Indonesia, one of the developing countries that has received government support and direction, has started eCommerce services, although many challenges are still encountered. The research report from Kilay, Simamora and Pinardi Putra (2022) proves that in Indonesia the role of Ecommerce is very strong in carrying out product development for small and medium businesses.

E-commerce is a component of the digital economy as the small and medium business market landscape is now based on digital competition. E-commerce assists with national development through the creation of jobs and import tax. However, developing countries are lagging in e-commerce adoption due to internet challenges, trust, and security issues about online payment facilities. An Understanding the factors influencing e-commerce adoption in developing countries, the factors are built from the benefits and challenges of adoption. Some study identified the challenges and benefits of e-commerce adoption in developing countries using a systematic literature review methodology. As reported as the role of E-commerce in developing countries (Hendricks and Mwapwele, 2024).

The case of the relevance of information privacy is related to the impact it has on the adoption of information technologies in practice. However, there are benefits that technology provides to organizations and societies in addressing numerous problems, information technology by itself is numbered problem by some aspect and issues. The issues revolving around information privacy, would be greatly impede technology such as ecommerce, that denying some aspect of the advantages which could be obtained by organizations, business institutions, individuals, and countries.

A rich stream of some literature examines privacy concerns with regards to ecommerce technology (Dinev and Hart, 2006; Dinev et al., 2006; Malhotra et al., 2004). In this case, despite the negative impact privacy concerns have on ecommerce adoption, researchers have identified other factors which could subvert the effects of privacy concerns (Pavlou et al., 2007).

Pavlou et al. (2007) established that when transacting online, consumers and others are subject to the possibility of sellers' opportunistic behavior, whereby perceptions of uncertainty would influence some consumers to avoid online transactions. Privacy concerns were found to be a salient factor in shaping these perceptions. But, however this could be mitigated by several factors such as trust, website informativeness and social presence (Pavlou et al., 2007). As a matter of facts, that alternatively, Awad and Krishnan (2006) found that information transparency as well as the value of the product and service were important factors that overcame the negative influence of privacy concerns.

On the other hands, business organizations should focus on consumers that are pragmatic in seeing the benefit of trading personal information such as service, as opposed to those who are fundamentally skeptical of the risks of disclosing personal information. Similarly, the study by Dinev and Hart (2006) identified factors that could undermine the power of privacy concerns on ecommerce transactions.

Accounting Information System

An Accounting Information System is a system that processes data and transactions to produce information that is useful for planning, controlling and operating a business. Another definition of an Accounting Information System is a system that functions to organize forms, records and reports that are coordinated to produce the required financial information and make company management decisions, Romney & Steinbart (2016).

An Accounting Information System (AIS) is such as subject that important to ensure to performance and achieve organizational goals (Alnajjar, 2017). On the other hands, some of company's level of information technology, organizational culture, and strategic information technology design all impact the company's AIS. A business's accounting information system must be done perform several tasks, including gathering information about the activities and transactions, designing, processing, and converting data into information in the accounting information system that becomes the basis for decision-making related to planning, application, management activities and mandatory controls to keep the business. Thus, the way that businesses fundamentally use accounting information (Kouser et al., 2011). AIS is a subsystem group that connects or is related to one another and as integrated to achieve organizational goals (Almbaidin, 2014).

An Accounting Information System (AIS) is the collection of individual and financial data that is used to provide a financial report for stakeholders that can be integrated with one management control system (El-Dalabeeh & Alshbiel, 2012).

Adopting Accounting Information System (AIS) is to develop the company's long-term plan that is could be a highly beneficial aspect (Fitriyani, 2019). As a matter of facts, that Information quality is determined by the output processed using IS based on its relevancy and clarity in building knowledge (Gorla et al., 2010; Yuce et al., 2019). It is essential to reach information as quickly.

Organizational Culture

The emergence of e-commerce has revolutionized the way companies do business with the orientation of getting customers by eliminating spatial barriers. However, information that is not relevant to business interests is often required to be disclosed by customers posing a threat to the privacy of individual information. Although information privacy threatens the adoption of e-commerce, countries with different cultural values may hinder the adoption of e-commerce, while increasing individuals' concerns about the privacy of their personal information.

Therefore, many of these research reports investigate the impact of national culture on the relationship between information privacy and e-commerce adoption in developing countries. Research reports from a number of sources obtained information that privacy issues and the adoption of e-commerce by individuals in a society depend on cultural values, regardless of technological and economic infrastructure (Mohammed and Tejay, 2017).

In fact, organization is a very important variable to build important strength in increasing e-commerce trade as a mediator in building production performance in the agricultural sector (Lin, Liu and Lao, 2020). Organizations have also proven capable of collaborating on various products by utilizing e-commerce in the Chinese region as reported in a study on the role of organizations and e-commerce reported by Hung et al. (2011). The role of organizations in encouraging customer satisfaction was reported by Fish and Miller (2015).

Organisational culture as assumptions that an organization learns while coping with the environment and solving problems of external adaptation and internal integration that are taught to new members as the correct way to solve those problems Kim et al (2004). Organization culture is beliefs, attitudes and assumptions that may not have been articulated but shape the ways in which people in shared by most employees in a company, as states by Armstrong (2006).

Organisational culture affects various employees and organisation related outcomes. Organisational culture affects employee behaviour, learning and development (Bollinger & Smith, 2001), a creativity and innovation (Ahmed, 1998; Martins & Terblache, 2003) and also knowledge management (McDermott & Tseng, 2010). The studies related to the effect of

organisational culture on performance outcomes are quite extensive (Han et al., 1998; Kim et al., 2004; Oparanma, 2010.)

However, the results seem to be inconclusive (Scott et al., 2002; Abu-Jarad et al., 2010) due to definitional, structural and design related differences and problems. There are also studies that found mediating effects of other factors such as knowledge conversion (Tseng, 2010), and could be knowledge management (Zheng et al., 2010), or such as organisational innovativeness (Han et al., 1998) between organisational culture and performance.

Saffold (1988) argued that interactive nature of culture, action and process, and organizational outcomes need to be considered when investigating the culture-performance link. The argument underlying this line of research is that organizational culture affects performance outcomes through other mediating factors, see (Tseng, 2010) and also Zheng et al. (2010).

While organizations may benefit from the increase of business profits reach due to ecommerce, but it might be more counterproductive if privacy concerns hinder the maximization of these benefits. Yet, however the impact of information privacy may not be an important global issue since it may be as subject to cultural perceptions. As reported in a global survey, ecommerce adoption rates differ among the various countries (Nielson, 2014). For instance, consumers in Latin America mostly use the Internet to browse for products and services as opposed to actually purchasing them online (Nielson, 2014).

Meanwhile, consumer-behavior in Asia-Pacific is opposite to those in Latin America where consumers prefer to only need shop online transaction (Nielson, 2014). Studies all subject that within related the field of information privacy has thus found that a rational explanation as to why the role of ecommerce adoption would fluctuate globally is due to national culture, which may influence the perceptions of individuals within a society concerning information privacy as reported by Bellman et al (2004); Cullen, 2009; and Dinev et al., 2006. On the other hands, Milberg et al. (2000) established national culture as the significant role and also significant factor in influencing individuals' privacy concerns, which in turn affected a country's regulatory approach to business and corporate management of information privacy. Similar reported indicated by Bellman et al. (2004) as indicated that investigated the effect of national culture.

Dinev et al. (2006) described the differences between those Italy and US in the adoption related with ecommerce technologies, where the cultural differences between the collective and low-trusting Italian society as opposed to the individualistic and high-trusting US society depicted a difference in the calculus consumers undergo before transacting online. As such, prior studies suggest that the relationship between national culture and privacy concerns are

important in considering how organizations should proceed to capitalize on the benefits of E-commerce

RESEARCH METHODS

This research was conducted on Carving MSMEs located in the Sumita Village area, Gianyar District, Gianyar Regency. The objects of this research include the application of E-commerce, Accounting Information Systems and Organizational Culture and Organizational Performance. This research involved all carving MSMEs in Sumita Village, Gianyar.

In particular, simple random sampling was selected as a sampling method for this study. This allows using statistical inference within the scope of the presented research. Sample size was selected depending on the chosen optimal SEM method and/or the construct complexity, based on required minimal sample size, commonly recommended for SEM analysis: for CB-SEM – at least 100-150 cases (Gefen, Straub & Boudreau, 2000), and for PLS-SEM).

Data Analysis Introduction Conventionally, the initial step of data analysis in the presented study included calculating descriptive statistics of the sample of projects and the corresponding selected measures. In order to identify causal relationships between components of the proposed model, this study used structural equation modeling (SEM). The following sections contain significant amount of statistical terminology, including one specific to SEM methodology, which would be inappropriate to include in the section.

This research was conducted on Carving MSMEs located in the Sumita Village area, Gianyar District, Gianyar Regency. The objects of this research include the application of E-commerce, Accounting Information Systems and Organizational Culture and Competitive Performance. This research involved all carving MSMEs in Sumita Village, Gianyar.

Based on the Village Head's statement and the results of a survey conducted, the number of carving MSMEs in Sumita Village, Gianyar is around 50 business units. Random sampling was used to obtain data from 40 samples for this research. In this research, the independent variables are the implementation of e-commerce and accounting information systems, while the dependent variable in this research is competitive performance and the moderating variable in this research is organizational culture.

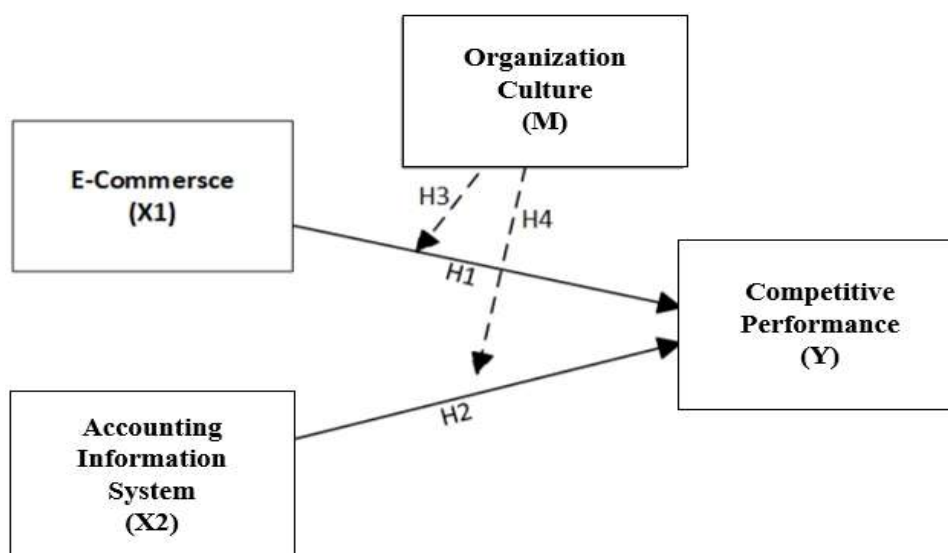
This research focuses more on quantitative, because the data used is the main data obtained from respondents who filled out the questionnaire. Primary data in this research comes from distributing questionnaires to respondents. Data collection methods in this research are surveys, interviews, questionnaire techniques and documentation. This research uses four data analysis approaches: descriptive statistical testing, Partial Least Squares Structural Equation Modeling (PLS-SEM) and hypothesis testing.

Statistical Data Analysis PLS-SEM

PLS-SEM software applications, such as SmartPLS (Ringle et al., 2005), provide results for all types of variables, regardless of whether they have metric, quasi-metric, ordinal, or categorical scales. In its basic form, however, PLS-SEM requires metric or quasi-metric data. The use of other scale levels changes the interpretation of results or violates the method's fundamental requirements.

As in any empirical research, the goal in PLS-SEM is to progress towards the highest possible level of transparency that allows the replication of published studies. Future developments towards this goal will substantially improve the way in which research is conducted, as well as the quality of published articles. The Statistical model of Variable can be figure as below.

Figure 1. Proposed Model



Primary data and Small Sample Case

PLS-SEM is advantageous when used with small sample in terms of the robustness of estimations and statistical power (Reinartz et al., 2009). However, some researchers abuse this advantage by relying on extremely small samples relative to the underlying population. All else being equal, the more heterogeneous the population in a structure is the more observations are needed to reach an acceptable sampling error level. Ignoring the fundamentals of sampling theory yields meaningless results no matter which method is applied.

PLS-SEM has an erroneous reputation for offering special sampling capabilities that no other multivariate analysis tool has. Like any other statistical technique, inference statistics based on PLS-SEM require representative samples. Researchers are therefore well-advised to use sampling techniques carefully (which also applies to all other studies using different analysis techniques) and carefully consider the statistical power of their analyses. Hair et al. (2013).

Moderation Analysis

Most structural models are subject to mediation effects (e.g., Hair et al., 2013; Helm et al., 2010), which many researchers overlook in their PLS-SEM analyses. In the extreme, they do not examine and interpret the result of a full mediation but simply state that a relationship between two latent variables is not significant. Hence, they erroneously conclude that, in the structural model, the relationship between the two latent variables is nil. Researchers should routinely report the total effects (i.e., the sum of direct and indirect effects between two constructs; Albers, 2010).

This not only allows a more complete picture of the mediating constructs' role, but also provides practitioners with actionable results regarding cause-effect relationships. Moreover, formalized mediation analysis by means of bootstrapping analysis (Hair et al., 2013) is especially valuable when corresponding hypotheses have been formulated (e.g., Sattler et al., 2010). A final note of caution refers to the quality of measurement models in the context of moderation effects, when using variance-based structural equation modeling techniques such as PLS

RESULTS AND DISCUSSION

The results are presented in the form of frequency and percentage values, which describe E-commerces (X1) and Accounting Information System (X2), and competitive performance (Y), profiles of all respondents included in the data study, and on the other hands captured by the role of Organization Culture (M) as mediator Latent Variable. The hypothesis is declared significant if the P-Values value is greater than 0.05, but conversely, the hypothesis is declared not significant if the P-Values value is less than 0.05. Based on the table 1, it can be concluded as follows:

1. $X1-Y = 0.863$ (positive) P Values 0.000 is greater than 0.05 (significant)
2. $X2-Y = 0.112$ (positive) P Values 0.03 is greater than 0.05 (significant)
3. $ZY = 0.036$ (positive) P Values 0.701, less than 0.05 (not significant)

Table 1. Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Moderating Effect 1 -> Y	0,116	0,105	0,164	0,707	0,000
Moderating Effect 2 -> Y	-0,080	-0,071	0,153	0,525	0,600
X1 -> Y	0,863	0,875	0,130	6,625	0,000
X2 -> Y	0,112	0,095	0,141	0,791	0,030
Z -> Y	0,036	0,041	0,093	0,384	0,701

The Moderated Regression analysis is useful for testing the influence of moderating variables in strengthening or weakening the relationship between the independent variable and the dependent variable. Based on table 2, it can be concluded as follows:

1. X1 (Z) – Y = 0.116 (positive/strengthening) P-Values 0.000; 0.05 (significant).
2. X2 (Z) – Y = -0.080 (negative/weakening) P-Values 0.060; 0.05 (not significant)

Figure 3. The Result of *Moderated Regression Analysis*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Moderating Effect 1 -> Y	0,116	0,105	0,164	0,707	0,000
Moderating Effect 2 -> Y	-0,080	-0,071	0,153	0,525	0,600

Based on the results of the research analysis carried out, the following discussion can be made.

1. The Effect of Implementing E-commerce on Organizational Performance in Carving MSMEs. Judging from the results of the descriptive analysis, respondents answered point 4 (agree) the most. This shows that respondents agree that the use of e-commerce can help MSMEs improve communication with consumers, make product marketing easier, increase consumer appeal, and expand business reach.
2. The average value (mean) of implementing e-commerce is 4.375, which shows that in general MSME actors as respondents have realized the importance of implementing e-commerce in their business. The results of hypothesis testing show that the first hypothesis in this research is accepted, which means that the implementation of e-commerce partially has a significant positive effect on Competitive Performance in MSMEs. The results of this hypothesis

test show that the e-commerce implementation variable is able to predict the ups and downs of competitive performance in Carving MSMEs in Sumita Village, Gianyar. The results of this study are in line with the results of research,

3. The Effect of Accounting Information Systems on Competitive Performance in MSMEs Judging from the results of descriptive analysis, respondents answered the most with points 4 and 5 (agree and strongly agree). This means that SMEs as respondents agree that using an accounting system can increase business effectiveness, be easily accessed and used, facilitate decision making, facilitate financial statements, and find out financial information and mostly create competitive value of management quality of carving small firm in Sumita Village. The mean values of accounting information system variables are the mean values of 4.500, 4.625, and 4.475 and standard deviation values of 0.500, 0.484, and 0.499. This illustrates the tendency of respondents to realize the importance of having a financial recording system. The results of hypothesis testing show that the second hypothesis in this study is accepted, which means that the Accounting Information System (SIA) partially has a significant positive effect on competitive performance as well in MSMEs.

4. The results of the hypothesis test show that the Accounting Information System (SIA) variable is significantly able to predict the ups and downs of organizational performance in business firm MSMEs in Sumita Village, Gianyar. The results of this study are in line with the research of Setiawati et al. (2021) concluded that accounting knowledge has a significant and positive effect on the performance of MSMEs, and the results of the research of Mutia et al. (2023) concluded that accounting information systems affect the performance of agencies.

5. The influence of implementing E-commerce on competitive Performance of business firm with Organizational Culture as a moderating variable in Carving MSMEs. The results of this research empirically prove that organizational culture is able to moderate or strengthen the relationship between the implementation of e-commerce and competitive organizational performance. In the Unified Theory of Acceptance and Use of Technology as the tool which states that the use of the system will help in achieving the expected profits and results, in this case the application of e-commerce with organizational culture as a moderator of research success.

6. This is proven by the resulting coefficient and P values of 0.116 and 0.000, which means the P values are significant at 0.05. The results of the e-commerce implementation variable this time have a significant positive effect. This means that the third hypothesis is accepted. The results of this research are in line with research by Gunawan & Hermawan (2020) concluding that e-commerce can moderate or strengthen the performance of MSMEs.

7. The results of this research empirically prove that organizational culture is unable to moderate or strengthen the relationship between accounting information systems and

organizational performance. This is proven by the resulting coefficient and P values of 0.080 and 0.060, which means the P values are > 0.05 . The results of the accounting information system variable this time did not have a significant effect.

8. This means that the fourth hypothesis is rejected. Based on the Unified Theory of Acceptance and Use of Technology (UTAUT) theory, it explains the extent to which an individual believes that using a system with the construct of job expectations will help him to achieve profits in a particular job or activity.

In this research, the theory used cannot support the success of research between accounting information systems on organizational performance and organizational culture as a moderator. The results of this research are related to the research results of Ruskito (2023) which concluded that organizational culture weakens or does not moderate organizational performance.

CONCLUSIONS AND RESEARCH SUGGESTIONS

Based on the results of the data analysis and discussion described in the previous chapter, the researcher can draw the following conclusions:

1. The implementation of e-commerce has a significant positive effect on organizational performance at Carving MSMEs in Sumita Village, Gianyar. The accounting information system has a significant positive effect on organizational performance in carving MSMEs in Sumita Village, Gianyar. Organizational culture can influence or strengthen the relationship between implementing e-commerce and organizational performance in Carving MSMEs in Sumita Village, Gianyar. Organizational culture cannot influence or weaken the relationship between accounting information systems and competitive organizational performance in Carving MSMEs in Sumita Village, Gianyar.
2. MSMEs can consider implementing e-commerce in marketing their products because it will make it easier for MSMEs to reach and communicate with consumers. It is highly recommended for MSMEs to accept and switch from manual-based accounting information systems (paper based) to computerized accounting information systems. For future researchers, it can serve as a reference and further develop the influence of the application of e-commerce and accounting information systems on competitive organizational performance with organizational culture as a moderating variable. For future researchers, in order for research on the topic to develop widely, it is hoped that the research subjects will not only focus on Carving MSMEs but on other subjects. It is also expected to research other variables that influence organizational performance in MSMEs.

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