Proceeding of International Bussiness and Economic Conference (IBEC) Vol. 5 No. 1, pp. 521-534, November, 2026
http://conference.eka-prasetya.ac.id/index.php/ibec

The Influence of Financial Technology, Accounting Information Systems, and Information Technology on the Performance of Culinary MSMEs in Medan Kota District

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ABSTRACT

The purpose of this research is to examine how financial IT, accounting IT, and IT have affected the efficiency and productivity of micro, small, and medium-sized enterprises (MSMEs) in the food service industry in the Medan Kota District. The study used a quantitative method, surveying 70 culinary MSMEs chosen using saturated sample approaches. Using SPSS version 25, multiple linear regression was used to examine the data. The research found that the three factors affected MSMEs' performance in a favorable and statistically significant way, and that this impact was partly reciprocal. Accounting information systems improve the reliability of financial statements and the confidence of outside parties; fintech helps broaden access to capital and streamline transactions; and IT enables digital marketing, integration of sales systems, and the enhancement of service quality. In order to encourage the digital transformation of culinary MSMEs, this research highlights the need of integrating these three criteria. There is a recommendation that culinary MSMEs in Medan Kota make full use of official fintech services, move away from paper-based accounting records and toward digital ones, and maximize the use of IT in both marketing and operations. The goal is for culinary MSMEs to take this next step toward digital transformation so they may increase their market share, streamline their operations, and benefit the local economy.

Keywords: Accounting Information System, Fintech, IT, Micro, Small, and Medium Enterprises (MSMEs), Performance

INTRODUCTION

According to the workforce of the Indonesian Central Statistics Agency, MSMEs employ almost all of the country's workers (97%). They also account for over 61% of the country's GDP in this age of digitization and globalization. In this context, the food industry is crucial since it not only satisfies consumers' fundamental wants but also influences their preferences in how they live their lives.

While national MSME sales fell in 2020, they have been steadily on the upswing because to government stimulus and digitization programs, demonstrating resilience in the face of the COVID-19 epidemic. Similarly, at the province level in North Sumatra, MSMEs continue to play a vital role in driving commerce, gastronomic, and service activities, greatly impacting regional GDP.

A caveat to this research is that it does not look at MSMEs in all of North Sumatra. Culinary MSMEs in the Medan Kota District are the primary object of the empirical investigation. Above, we have included provincial and national statistics for the purpose

of providing context and demonstrating larger economic patterns. This research focuses on the culinary MSMEs in Medan Kota Distric, a sector with high transaction intensity, simple financial records, and digital promotion channels. It examines how fintech, accounting information systems, and IT directly impact their performance.

To give you a better idea of how well MSMEs have been working in North Sumatra Province over the last five years, here is a table with the relevant data:

Table 1.
Number of MSMEs in North Sumatra Province

Year	Number of MSMEs (units) in North Sumatra	Number of MSMEs (units) in Indonesia	Percentage Proportion
2019	127.152	4.380.176	2.90%
2020	120.163	4.209.817	2.85%
2021	132.382	4.162.688	3.18%
2022	120.914	4.339.228	2.79%
2023	126.907	4.500.584	2.82%

Source: BPS, 2023 (https://webapi.bps.go.id)

In North Sumatra, the number of MSMEs declined from 127.152 units in 2019 to 120.163 units in 2020, grew by 12.219 units in 2021, decreased again to 11.468 units in 2022, and increased marginally by 5.993 units in 2023, as shown in Table 1.

MSMEs play an important role in regional and national economies. A large portion of Sumatra's GDP comes from the commerce, food, and service industries, all of which are driven by MSMEs. Beginning with stable circumstances before the pandemic, declining as a result of COVID-19, and then recovering and regrowing with the help of digitization and government policies these are the key dynamics to watch out for in the 2019–2023 time frame. Once that is out of the way, a comparable pattern becomes apparent on a national level.

Table 2.
Income of Sumatra MSMEs

Year	**Estimated Contribution of MSMEs to Sumatra's GDP (Rp)**	**Notes**
2019	±Rp 1.350.000.000.000.000	Pre-pandemic stable
2020	±Rp 1.200.000.000.000.000	Decline due to the pandemic
2021	±Rp 1.350.000.000.000.000	Early recovery
2022	±Rp 1.450.000.000.000.000	Positive growth, increased digitalization
2023	±Rp 1.500.000.000.000.000	Sumatra's combined GDP >Rp 3.000 trillion, MSMEs ±48–50%

Source: BPS, 2023 (https://bps.go.id)

The consistent contribution of MSMEs to Sumatra's GDP in 2019 was roughly IDR 1.350 trillion. In 2020, the COVID-19 epidemic caused a decline to IDR 1,200 trillion. In 2021, things started looking up again, and by 2022, revenue had recovered to IDR 1.350 trillion. The digitization of MSMEs contributed to a rise of IDR 1.450 trillion in 2022. Proof that MSMEs are the engine that drives the regional economy came in 2023, when the contribution hit IDR 1.500 trillion, or around 48-50% of Sumatra's total GDP.

Table 3.
Indonesian MSME Income

Year	MSME Income (Rp)	Notes
2019	±Rp 9.600.000.000.000.000	Pre-pandemic, contribution >60% of GDP
2020	±Rp 8.500.000.000.000.000	COVID-19 pandemic, a significant decline
2021	±Rp 9.000.000.000.000.000	Early recovery, stimulus support
2022	±Rp 9.500.000.000.000.000	MSME contribution 61.07% of GDP
2023	±Rp 9.580.000.000.000.000	MSMEs ±66 million units, workforce ±117 million

Source: BPS, 2023 (https://bps.go.id)

In 2019, national MSMEs brought in 9.600 trillion IDR in income and contributed over 60% to GDP. Income dropped as much as 8,500 trillion Indonesian ringgit in 2020 due to the epidemic. Government stimulus helped it begin to recover in 2021, and by 2022, it had recovered to IDR 9,000 trillion. It grew to IDR 9.500 trillion in 2022, accounting for 61.07% of GDP. In 2023, the amount reached IDR 9.580 trillion, demonstrating the crucial role of MSME units in the nation's economic revival, with 66 million units employing 117 million people.

Fintech, or fintech, is here to help with things like streamlining transactions, increasing access to capital, and enhancing company operations. The culinary MSMEs in Medan are not making the most of fintech, however. As to the data provided by the (ojk.go.id in Bing), there are now 97 fintech lending organizations that have been licensed. The total amount of MSME loans that are outstanding is IDR 27.9 trillion (ojk.go.id in Bing). On the other hand, many players in the food industry still use cash transactions, which poses risks to recording accuracy and operational efficiency, as seen in the OJK poll, which reveals that digital financial literacy among MSMEs is still low. Prior studies have also shown that fintech significantly improve performance.(Ammy, 2025; Rahmawati & Pratama, 2024).

Accurate and responsible financial reporting is one of the goals of the Accounting Information System (SIA), which is designed to assist MSMEs.(Tandra & Nainggolan, 2026). But according to BPS statistics, 84.8% of Indonesian MSMEs lack official financial statements. (Anriva, 2024; Statistics, 2025). Even in Medan, where hand-written notes are the norm, this problem arises. That makes it hard to utilize financial statements as a foundation for making strategic decisions or getting loans from banks because of how uneven they are. The dependability of results is another issue with SIA deployment. Financial statements lose some of their credibility when recording is not done in a methodical way. Because of this, investors and financial institutions have a hard time putting their faith in culinary MSMEs. (Gultom et al., 2022). Businesses are unable to enhance their performance due, in part, to the restrictions imposed by SIA. Accounting information systems significantly and positively impact performance, according to prior study. (Ammy, 2025).

The role of IT (IT) in assisting MSME operations is significant as well. Through point-of-sale (POS) apps hosted in the cloud, IT may facilitate digital marketing, company administration, and interaction with sales systems. The Ministry of Cooperatives and MSMEs reports that only around 34% of MSMEs use digital platforms as their primary sales channel, suggesting that the adoption rate of digital technology by MSMEs is still low. A lack of training, high implementation costs, and restricted device access are the primary limiting issues in Medan. Disadvantages of the current IT system compound these problems. It is challenging for culinary MSMEs to adapt to the digital age because to unstable internet networks and a lack of technological assistance.(Herdiansyah et al.,

2024). Consequently, they are less competitive when compared to companies who have completely integrated their IT systems. (Nainggolan et al., 2024).

The operation of culinary MSMEs is directly affected by the inefficient use of fintech, SIA, and IT. According to statistics from Bank Indonesia, many business actors still have trouble getting funding because their financial statements aren't accurate or they don't utilize technology enough (bi.go.id). This is despite the fact that MSME loans are continuing on the rise. This makes it harder for businesses to expand and compete in a highly competitive market.

Many of the existing research on MSMEs have focused on accounting systems, fintech, or IT. But most studies still only examine MSMEs overall, rather than focusing on the food service industry at the sub-district level. True, MSMEs in the food industry have unique quirks, such relying heavily on social media advertisements, keeping basic finance information, and dealing with a high volume of daily transactions. This is the area that has not received enough attention from researchers, and it is known as the research gap. This study adds to the existing body of knowledge by examining the impact of fintech, financial structures, and data systems on the operations of culinary MSMEs in Medan Kota District. With any luck, this study will shed light on the topic in a manner that business players and local governments may utilize to better assist culinary MSMEs in becoming more developed.

While some research has looked at how financial the internet, accounting systems, and IT affect MSME performance, the majority of that research has treated these factors independently and in more generic MSME settings. Research on culinary MSMEs at the sub-district level is limited. The resulting chasm must be filled.

Here is a table that compares previous studies to this one, highlighting how unique this research is:

Table 4.
Novelty of This Research

Study & Year	Object	X1: Fintech	X2: AIS	X3: IT	Y: Performance	Results
Ammy (2025)	MSMEs (general)	✓	–	–	MSME performance	The impact of fintech is both good and substantial.
Rahmawati & Pratama (2024)	MSMEs (general)	✓	–	–	MSME performance	The use of fintech boosts productivity and market share.
Gultom et al. (2022)	MSMEs in Indonesia	–	✓	–	MSME performance	The reliability of financial reporting is compromised due to inadequate AIS adoption.
Nainggolan et al. (2024)	MSMEs in Indonesia	–	–	✓	MSME competitiveness	Embracing IT boosts competitiveness
Herdiansyah et al. (2024)	MSMEs in Indonesia	–	–	✓	MSME performance	Issues with infrastructure and training limit the use of IT.
This Study (2026)	Culinary MSMEs in Medan Kota	✓	✓	✓	Culinary MSME performance	Positive and substantial benefits are partly and concurrently

						produced by fintech, AIS, and IT.

Considering these issues, studies examining how fintech, accounting information systems, and IT affect the efficiency of MSMEs in the food industry in Medan Kota District are very pertinent. We hope that by doing this study, we will be able to better understand the impact of these three factors on company success and use that knowledge to develop tactics to make MSMEs more competitive. Everyone from municipal governments to financial organizations stands to gain from this study's findings, not only MSME players. Those involved may craft more effective regulations and mentorship programs for MSMEs if they have a better grasp of how fintech, SIA, and IT impact their success. The ultimate goal of this study is to promote the digital transformation of Medan Kota's culinary MSMEs, making them more resilient to change and better equipped to compete in the current market.

LITERATURE REVIEW

MSME Performance

Companies formally attempt to analyze the efficacy and efficiency of their operations over a given time period by conducting MSME performance reviews. (Farina & Opti, 2023; Maya & Husda, 2024). A common dependent factor in studies of strategic management is the performance of SMEs. (Mechman et al., 2022). The MQSME performance metric takes into account both monetary and non-monetary metrics to assess how well a company is doing in its operations. (Suharyono, 2020). The three criteria provided above lead us to the conclusion that MSME performance is a formal assessment of the efficacy, efficiency, and revenue growth of a firm over a certain time period, reflecting the success of its strategy and procedures.

There are several indicators of MSME Performance according to (Suharyono, 2020) which are as follows:

1. Cost of Capital
2. Ability to generate profit from invested capital (return on caspital employed)

Financial Technology

Fintech, or fintech, refers to the merger of traditional financial services with technological advancements that either enhance or replace more traditional methods of doing business.(Rifai et al., 2020). With the help of IT, favorable legislation, and a focus on economic fairness, the fintech sector is seeing rapid growth. Fintech represents a significant kind of innovation within this sector. (Setiyono, 2021). Fintech, or fintech, refers to any instrument or technology that helps streamline financial transactions and reduce the likelihood of fraud. (Ammy, 2025). The author draws the conclusion that fintech is a technical advancement in the financial industry that merges digital technologies with financial services based on the definitions given by the experts above.

Based on research by (Wardhana et al., 2022), fintech indicators include:

1. Benefits
2. Ease of use
3. Security

Accounting Information System

In order to generate accounting and financial information, an Accounting Information System (AIS) gathers, records, stores, maintains, and processes data pertaining to typical accounting activities.(Maya & Husda, 2024; Risfadillah et al., 2025). A system for gathering, processing, storing, and displaying financial data pertaining to a company's operations is SIA. (Ariana et al., 2021). In order to gather financial information from the

outcomes of collecting and processing transactions, an organization's financial system system utilizes both human and financial assets. (Shintia & Riduwan, 2021). The preceding definition provides a solid foundation for the following: an accounting information system is a coordinated network of computers, servers, and other physical and digital components that work together to efficiently and accurately record, process, store, and display financial and accounting data pertinent to making decisions and satisfying stakeholders.

In this research, the term "AIS" is used to describe a variety of cloud-based financial systems, point-of-sale (POS) software, and MSME-specific bookkeeping apps that are widely utilized by MSMEs. Every day, these systems capture transactions, compile financial reports, and provide trustworthy data for decision-making.

Consequently, the operational definition can only apply to digital accounting systems that small MSMEs in Medan Kota District have implemented, not to manual accounting or enterprise-level ERP programs. A key difference between AIS for MSMEs and large-scale corporate accounting systems is the former's emphasis on accessibility, cost, and simplicity.

As stated by (Ariana et al., 2021), the following are some indications of the Accounting Information System:
1. Efficiency
2. Effectiveness
3. Flexibility

Information Technology
Data processing, acquisition, compilation, and storage are all aspects of IT that help make data usable. (Aprianto, 2021; Hastuti et al., 2024). When it comes to getting knowledge and sharing it, IT is a game-changer in the information industry. (Rezeki et al., 2025; Taufik, 2022). IT that facilitates the gathering, transmission, processing, interpretation, storage, organization, and meaningful use of data in order to provide high-quality results is known as IT. (Munti & Syaifuddin, 2020). Users' impressions of a technology's usability and simplicity of use have a role in the technology's adoption, which is explained by TAM. With the use of TAM, we can learn how customers rate these innovations and how their ratings influence their desire to buy them. (Chahua-Huaqui et al., 2025). Using the above description as a guide, IT is the administration and dissemination of data using digital means.

According to (Hastuti et al., 2024), one may identify IT indications in several ways, including:
1. Improve operational efficiency and effectiveness
2. Improve service quality
3. Increase customer satisfaction

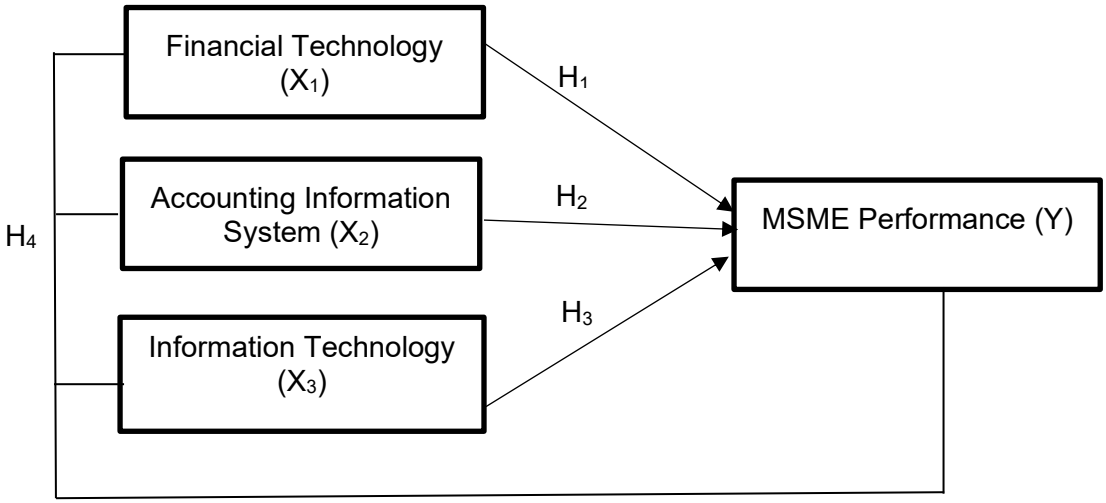


Figure 1. Theoretical Framework

The hypothesis in this study is:
H_1: When it comes to MSMEs, fintech does have an effect on its performance.
H_2: To a certain extent, accounting information systems affect how well MSMEs do their jobs.
H_3: There is an influence of IT on the performance of MSMEs
H_4: Accounting computer systems, fintech, and IT all have an impact on how well MSMEs do.

RESEARCH METHOD

Data collection and analysis was place in the Medan Kota District. Conducting this investigation from July to August 2026. Surveying food-related MSMEs in the Medan Kota District and analyzing the results using SPSS 25 constitute this form of research as a quantitative study. Seventy MSMEs in the culinary arts were the subjects of the study. Included among the quantities and qualities held by the population are samples.(Sugiyono, 2022; Gultom et al., 2025). This study will use saturated samples so that the sample in this study amounts to 70 culinary MSMEs in Medan Kota District.

RESULTS

This research used a regression analysis model, which used 70 participants using the SPSS version 25 application for data processing. This research employs a reliability test and a validity test to determine the questionnaire's accuracy and validity.

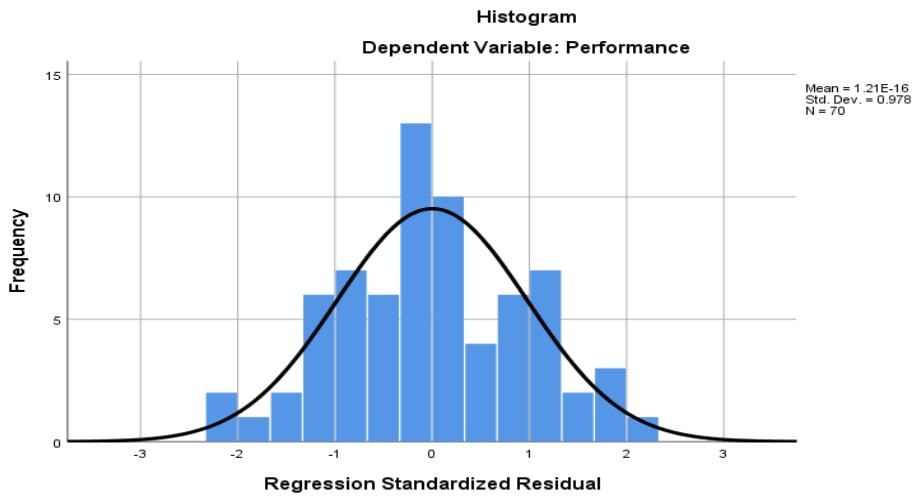
Validity and Reliability Test

Table 5.
Validity test

Variable		rcount	rtable	Cronbach's Alpha	Reliability Threshold	Conclusion
Financial technology	X1.1	0.741	0.3610	0.793	0.600	Valid and Reliable
	X1.2	0.693	0.3610			
	X1.3	0.734	0.3610			
	X1.4	0.709	0.3610			
	X1.5	0.682	0.3610			
	X1.6	0.651	0.3610			
Accounting Information System	X2.1	0.727	0.3610	0.844	0.600	Valid and Reliable
	X2.2	0.789	0.3610			
	X2.3	0.703	0.3610			
	X2.4	0.793	0.3610			
	X2.5	0.720	0.3610			
	X2.6	0.768	0.3610			
Information Technology	X3.1	0.699	0.3610	0.777	0.600	Valid and Reliable
	X3.2	0.593	0.3610			
	X3.3	0.786	0.3610			
	X3.4	0.644	0.3610			
	X3.5	0.874	0.3610			
	X3.6	0.575	0.3610			
MSME Performance	Y1	0.706	0.3610	0.780	0.600	Valid and Reliable
	Y2	0.865	0.3610			
	Y3	0.743	0.3610			
	Y4	0.784	0.3610			

Source: Processed Data, 2026

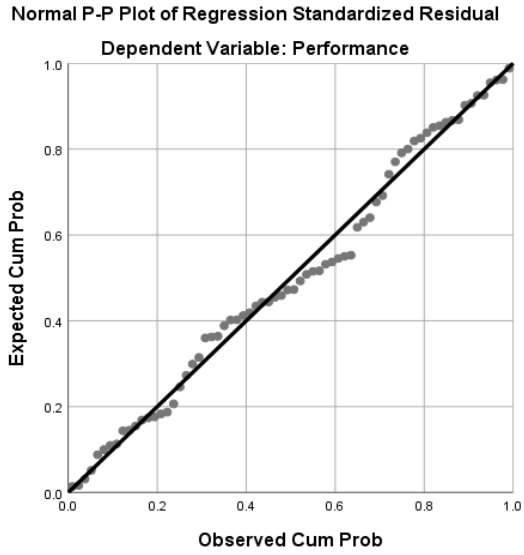
By comparing the calculated values of the indicators of the factors fintech (X_1), accounting information system (X_2), IT (X_3), and MSME performance (Y) to the Rtable, the study's validity and reliability tests confirmed that the indicators were indeed legitimate. At the same time, the reliability test revealed that all of the aforementioned factors had Cronbach's alpha values higher than 0.60, indicating that they are all reliable according to the standard.



Source: Processed Data, 2026

Figure 2. Normality Test Results

Based on the direction of the data line in the histogram normality test, which maintained the histogram line, the study data was found to be distributed normally, according to the findings of the test.

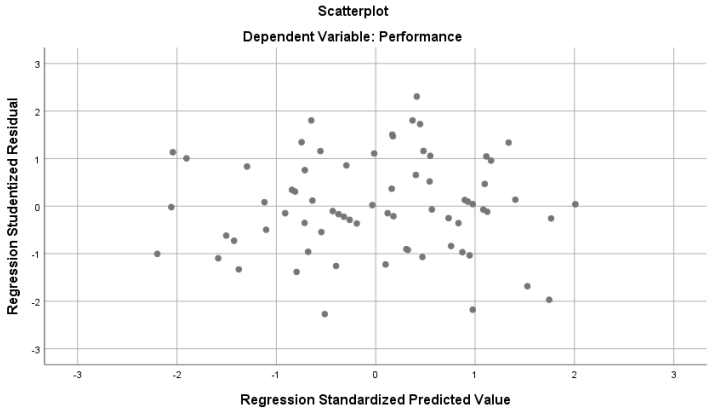


Source: Processed Data, 2026

Figure 3. Normal Probability Plot of Regression

The information points in Figure 3 are typical because they cluster around and move in the same direction as the diagonal line, proving that the regressed model is valid.

Heteroscedasticity Test



Source: Processed Data, 2026

Figure 4. Scatterplot

Data points are scattered arbitrarily and do not constitute any pattern, according to the scatterplot analysis. The distribution is spread out both above and beyond the zero line on the Y-axis. This shows that the regression model does not include heteroscedasticity, which means that it is suitable for making predictions using the independent factors.

Table 6.
Multicollinearity Test

Factor	Tolerance	VIF
Fintech (X_1)	0.902	1.108
Accounting Information System (X_2)	0.779	1.284
IT (X_3)	0.795	1.257

Source: Processed Data, 2026

The table above shows that there is no multicollinearity in the following factors: fintech, accounting statistics systems,, and IT. This is due to the following factors: the correlation value for fintech is greater than 0.1, the accounting data system is greater than 0.779, and the VIF value for IT is less than 1.284. Consequently, IT, accounting information systems, and fintech do not exhibit multicollinearity.

Table 7.
Multiple Linear Regression Test

Coefficients[a]				
Model		Unstandarized Coefficients		Standarized Coefficients
		B	Std. Error	Beta
1	(Constant)	.023	1.653	
	Fintech	.236	.070	.297
	Accounting Information System	.172	.067	.242
	IT	.297	.063	.442

Source: Processed Data, 2026

MSME Performance = 0.023 + 0.236 Fintech + 0.172 Accounting Information Systems + 0.297 IT + e

If fintech, systems for accounting, and IT all have a value of 0, then the earnings of MSMEs will also be 0.023, according to this equation. We can infer that fintech positively affects the performance of MSMEs since the regression coefficient of the fintech factor (X1) is 0.236, which means that for every 1 unit rise in fintech, the performance of MSMEs will improve by 0.236 units. With a positive regression coefficient of 0.172 for the accounting information system factor (X2), we can say that the accounting information system increases the performance of MSMEs by 0.172 units for every 1 unit increase in the computerized accounting system. This suggests that the accounting data system positively affects the performance of MSMEs. With a positive regression coefficient of 0.297 for the IT factor (X3), we can say that IT positively affects the performance of MSMEs; this is because there is a 0.297-unit improvement in performance for every 1-unit rise in IT.

Table 8.
t Test

Factor	t	Sig
Fintech	3.377	.001
Accounting Information System	2.561	.013
IT	4.722	.000

Source: Processed Data, 2026

We may infer that fintech has a partial and considerable beneficial impact on the performance of MSMEs because, as shown in table 4 above, fintech (X1) demonstrates

at a significant level (.001) < 0.05, the computed t-value (3.377) is greater than the t-table value (1.97). Accounting information systems positively affect MSMEs' performance to a lesser but statistically significant degree because, at the same time, in X2, it is shown that the calculated t-value (2.561) > t-table (1.97) with a significant level (.013) < 0.05. It can be established that IT has a partial and considerable positive impact on the outcome of MSMEs because in IT (X3), the t computed value (4.722) is greater than the ttable value (1.97) at a significant level (.000) < 0.05.

Table 9.
F Test

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	260.193	3	86.731	25.814	.000[b]
	Residual	221.750	66	3.360		
	Total	481.943	69			

Source of Processed Data 2026

The results of MSMEs in Medan Kota District may be influenced by fintech, accounting information systems, and IT all at once, as shown in table 5 above, where the computed F-value (25.814) > Ftable (3.00) with a significant level (.000) < 0.05.

Table 10.
Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.735[a]	.540	.519	1.833

Source of Processed Data 2026

According on the data in the table, the calculated R-squared value is 0.540. This research found that accounting information systems, IT, and fintech components consider 54% of the variance in MSME performance, with other factors accounting for the remaining 46%.

DISCUSSION

The influence of financial technology on the performance of MSMEs

Fintech improves the efficiency and productivity of micro, small, and medium-sized enterprises (Ammy, 2025; Rahmawati & Pratama, 2024). Here, fintech (X1) has a positive coefficient of 0.236, a t statistic of 3.377, and a p value of 0.001, which is consistent with the results of this research. Fintech, as indicated in the introduction, helps culinary MSMEs in Medan Kota reduce their reliance on cash by increasing access to financing and streamlining transactions. This study's findings provide further proof that financial technology (fintech) is a tool for strategic improvement in the efficiency and competitiveness of micro, small, and medium-sized enterprises (MSMEs) in the food industry.

The Influence of Accounting Information Systems on MSME Performance

A review of the relevant literature reveals that SIAs improve company performance (Farina & Opti, 2023). (Anriva, 2024; Statistics, 2025) found that 84.8% of MSMEs do not have formal revenue statements, indicating that manual recording is still the prevalent method. The results showed that SIA (X2) had a favorable and statistically significant impact (p = 0.013, t = 2.561, coefficient = 0.172). According to (Tandra & Nainggolan,

2026), SIA is crucial for enhancing the trustworthiness of financial statements from culinary MSME. These findings are in line with that study. This research confirms that MSMEs may overcome the shortcomings of manual recording and gain external parties' confidence by implementing a solid SIA.

The influence of information technology on the performance of MSMEs
Even though IT may boost efficiency and competitiveness, previous studies have shown that MSMEs do not utilize it very often (Herdiansyah et al., 2024). With a t-statistic of 4.722, a p-value of 0.000, and a coefficient of 0.297, this research reveals that IT (X3) has the most impact on the performance of MSMEs. The results also back up the theory that MSMEs' performance is much improved by using IT (Farina & Opti, 2023). With the help of IT, MSMEs in the food industry may boost service quality and customer happiness via digital marketing, point-of-sale apps in the cloud, and connection with sales systems. This study adds to the growing body of data showing that information technology is the driving factor for the digital transformation of MSMEs in the food industry.

The Influence of Financial Technology, Accounting Information Systems, and Information Technology on the Performance of MSMEs
In most cases, prior studies have approached fintech, SIA, or IT independently.(Rahmawati & Pratama, 2024; Risfadillah et al., 2025). F statistic of 25.814 and p value of 0.000 and R Square 0.540 indicate that fintech, SIA, and IT all had a substantial impact on the performance of MSMEs when these three factors were considered together in this research. This indicates that these three factors, when combined, account for 54% of the variance in the performance of culinary MSMEs in Medan Keta. A thorough investigation connecting the three factors in culinary MSMEs at the sub-district level is lacking, which this discovery addresses. This research need was highlighted in the introduction. This study adds to the existing body of knowledge by highlighting the significance of combining fintech, SIA, and IT to boost the competitiveness of culinary MSMEs; moreover, it is compatible with the prior literature.

CONCLUSION

Findings from this research corroborate the significance of IT, accounting technology systems, and fintech in helping culinary MSMEs in Medan City improve their performance. We advise MSMEs to begin using official digital payment systems for increased efficiency and security since fintech may assist business actors broaden access to funding and ease transactions. To improve the reliability of financial reporting and win over skeptical outside parties, it is necessary to replace manual recording with accounting information systems. With IT as a clear dominating factor, MSMEs in the food industry may grow their business and satisfy more customers by embracing e-commerce, social media, and point-of-sale apps. Medan Kota cuisine MSMEs may improve their adaptability, competitiveness, and economic contribution by combining these three factors.

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