

Original Article

The Effect of Organizational Readiness and Top Management Support on Supply Chain Management Performance: The Mediating Role of Accounting Information Systems

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Abstract: Micro, small, and medium enterprises (MSMEs) are crucial to the economies of developing countries like Indonesia, demonstrating resilience during economic challenges such as the 1998 financial crisis. This study investigates how organisational readiness and top management support affect supply chain management performance in MSMEs, with the success of accounting information systems as a mediating factor. Using purposive sampling and G*Power software, 178 MSMEs from diverse sectors were analysed via Partial Least Squares (PLS). Results show that organisational readiness and top management support significantly impact supply chain management performance and the success of accounting information systems in Pekanbaru, Indonesia. However, accounting information systems does not mediate the relationship between organisational readiness, top management support, and supply chain management performance. It indicates that other factors might serve as critical mediators. MSMEs should enhance organisational readiness and secure top management support to improve supply chain management performance. Future research should investigate alternative mediators, such as technology or innovation, and include studies across various sectors for broader insights.

Keywords: Organisational readiness; Top management support; Supply chain management performance; Accounting information systems



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1. Introduction

The economic growth in developing nations like Indonesia heavily relies on Micro, Small, and Medium Enterprises (MSMEs). Data from the Indonesian Central Statistics Agency highlights that MSMEs played a crucial role in sustaining Indonesia's economy during the 1997-1998 economic crisis. Despite a significant reduction in the number of MSMEs then, their contribution to the Gross Domestic Product (GDP) surged to 52.24%. This increase is remarkable given the adverse economic conditions of the period. MSMEs have demonstrated resilience and continuous annual growth, underscoring their vital role in maintaining and

significantly contributing to Indonesia's economic stability (BPS, 2021). Micro, Small, and Medium Enterprises (MSMEs) growth declined due to the COVID-19 pandemic. According to a CNBC report (2022), 8 out of 10 SMEs entrepreneurs generally faced a decrease in demand. Additionally, 62.21% of SMEs encountered financial challenges related to employees and operations.

Despite these setbacks, SMEs have gradually recovered in the years following the pandemic. In 2020, approximately 30 million SMEs out of a total of 64 million nationwide faced bankruptcy (Wahab, 2020). Nonetheless, 12.5% of SMEs managed to persist, and 27.6% even saw an increase in income during the pandemic (Wahab, 2020). The anticipated economic recession in 2023 presents a new challenge for SMEs, yet they are seen as a viable solution for addressing the projected economic downturn (Satriya, 2022). Based on data from the Ministry of Cooperatives and Small and Medium Enterprises, the number of Micro, Small, and Medium Enterprises (SMEs) in Indonesia has reached 64.2 million units. The breakdown includes 63.4 million micro-enterprises, 783.1 thousand small enterprises, and 60.7 thousand medium enterprises. SMES has also contributed by absorbing 119.6 million or 96.92% of the total workforce in Indonesian business units. With this substantial number of SMEs, they can serve as a robust foundation in maintaining Indonesia's economic resilience. However, on the other hand, the potential of (SMEs) as a solution to the issue of economic recession faces significant challenges.

Some challenges SMEs encounter include difficulties obtaining raw materials for production, capital constraints, limitations in financial access to banking institutions, and supply chain issues, which are currently significant concerns (Habib, 2023). Deloitte (2017) asserts that adopting digital transformation and big data utilisation in supply chain management (SCM) has increased product variety, resulting in more customised services, faster deliveries, real-time transparency, global scalability, cost competitiveness in fulfilment, and overall improvement. Strategic adjustments in business approaches can be pivotal to enhance the competitiveness of Small and Medium Enterprises (SMEs) and address challenges. According to Meredith and Shafer (2016), the SCM's goal of managing activities beyond the typical internal managerial responsibilities (such as overseeing second or third-tier suppliers or end customers) aims to reduce shipping costs of products or services to end-users while enhancing their value. Hadinegoro (2021) notes that additional challenges emerged during the 2020 pandemic, where activity restrictions disrupted the supply chain, resulting in uncertainty about product availability and price spikes due to certain item shortages.

Made Andyana (2019) adds that while Supply Chain Management (SCM) practices may seem straightforward, they encounter various obstacles in meeting the demands of both local and export markets, primarily due to uncertainties in the supply chain caused by diverse factors. An illustrative example of SCM implementation failure is the transportation of cattle from NTB to Jakarta, where the transportation cost is 40% higher compared to cattle transportation from Australia. Moreover, the delivery cost of fresh meat has increased by four times compared to previous expenses. Moreover, the cost of delivering fresh meat has increased by up to four times compared to previous costs. Based on research conducted by the World Bank study on the Logistics Performance Index (LPI) in 2019, it was found that the performance of the supply chain management (SCM) in Indonesia has not yet reached an optimal level. This statement aligns with the observations made by Eko Sastra (2023).

In this context, only 18% of Micro, Small, and Medium Enterprises (MSMEs) have integrated into the supply chain system. Indonesia ranks 46th in this index with a score of 3.15 (The World Bank, 2023). Several challenges hinder the improvement of supply chain performance in this country. One of them is the high logistics costs that need to be borne. Additionally, there are limitations in tracking and visibility processes, difficulties in selecting services from available providers, and challenges in verifying the reliability of these service providers. These factors significantly impact Indonesia's ability to enhance supply chain management performance in the industrial sector. Consistent with Indonesia's general supply chain performance issues, MSMEs in Pekanbaru City face similar problems. On the basis of the author's observations of MSMEs in Pekanbaru City, the implementation challenges of SCM include a lack of information among MSMEs about backup suppliers in case the primary supplier encounters issues. This leads to a search for alternative suppliers, resulting in price inconsistency among MSMEs. Using different suppliers causes non-competitive pricing, leading to market loss and unsold products. Furthermore, MSMEs are not fully utilising information technology, and the uncertainty in the supply chain of raw materials can lead to price increases due to the difficulty in sourcing raw materials. According to Chopra & Peter (2016), these issues affect the supply chain management performance.

Supply Chain Management performance is the ability of a supply chain to deliver the expected value to customers while maximising profits and efficiency across the entire chain. This performance reflects how well the supply chain can integrate and coordinate its activities, optimise resource utilisation, manage risks, and respond quickly to market changes. Several factors influence SCM performance, and one of them is

Organisational Readiness, which can be understood as a psychological term. It depicts the organisation's preparedness for change in structural terms, emphasising organisational resources such as financial, material, human, and informational (Weiner, 2009).

According to another expert, Shea et al. (2014), an organisation's readiness for change, possessing resources and capabilities to implement change, and the motivation to sustain change in the context of supply chain management (SCM) can influence a company's performance in meeting customer needs, improving operational efficiency, and enhancing overall supply chain performance. Previous studies on the impact of organisational readiness on SME performance in the context of supply chain management have shown that organisational readiness influences SME performance. Chen, Preston, and Swink (2015) found that Organisational Readiness affects supply chain management performance. Additionally, Liao et al. (2017) found that competitive advantage in the context of organisational readiness for change impacts small and medium-sized enterprises in the manufacturing sector in Taiwan. Another study by Ahmed (2021) suggests that organisational readiness and employee involvement impact supply chain management performance. Another factor that can influence supply chain management performance is top management support.

According to Xu & Zhao (2022), top management support is crucial to the success of supply chain management performance. Top management support is defined here as the commitment and implementation of innovative technology by top management to enhance the effectiveness of SCM practices. This emphasises the role of top management in driving innovation as a critical factor in improving supply chain performance. In line with this perspective, according to Sandberg & Abrahamsson (2010), top management support is interpreted as the ability to manage SCM practices effectively, encompassing various roles such as supply chain thinker, relationship manager, controller, and orchestrator of the future. SMEs have adopted accounting information systems to optimise SME performance and enhance visibility, transparency, and accuracy in supply chain management. This enables companies to make better decisions and accelerate responsiveness to changes in market conditions. Thus, using information systems can help improve SME performance in aspects such as inventory control, cost reduction, and the enhancement of product and service quality (Hwang & Kim, 2019).

This is further supported by research conducted by Ditkaew et al. (2020) and Lovita & Andriyani (2019), which found an influence of accounting information system usage on SME performance in supply chain management. A company's performance can be assessed through its Supply Chain Management (SCM), which relates to how it manages goods from raw materials to the final products available for sale. If SCM is effectively managed, the company's performance tends to be favourable. The performance of a company's SCM is also influenced by the success of the information system implemented by the business organisation. According to DeLone and McLean (2016), the success of an information system implemented by an organisation impacts the organisation's performance, encompassing both financial and non-financial aspects. This finding has been reinforced by previous studies indicating that the implementation of technology significantly affects the success of information systems and the overall performance of an organisation (Salman & Abd. Aziz, 2015).

In another study conducted by Alshirah et al. (2021) on the utilisation of Information Systems in SMEs in Jordan, it was found that there is a relationship between the information system and the performance of SMEs with the mediation of the success of the accounting system. Based on the model proposed by DeLone and McLean (2016) regarding the success of information systems, this research aims to explore and develop the model, using it as a reference for variables related to the success of accounting information systems in the non-financial performance of organisations, particularly in the context of Supply Chain Management performance.

While previous studies have emphasised the significant role of organisational readiness and top management support in enhancing Supply Chain Management (SCM) performance in SMEs, several research gaps persist. First, much of the existing literature concentrates on specific sectors and has not fully explored how organisational readiness and top management support impact SCM performance with accounting information systems as a mediator, particularly in Indonesian SMEs. Moreover, although accounting information systems are widely recognised for improving efficiency and accuracy in supply chain operations, few studies have investigated the extent to which the success of these systems directly affects SCM performance, particularly in SMEs in Pekanbaru, which face unique challenges such as limited resources and technological constraints. The identified gap highlights the need for further research to clarify the complex relationships between organisational readiness, top management support, and the success of accounting information systems and their combined impact on SCM performance. This study seeks to fill these gaps by examining the mediating role of accounting information systems within the context of SMEs,

contributing to an underexplored area of research while providing valuable insights for policymakers and practitioners in the SME sector.

2. Literature Review

2.1. Underlying Theory

2.1.1. The Resource-Based View Theory

Resource-Based View (RBV) is a framework that elucidates how a company truly operates, grounded on the assumption that resources are allocated heterogeneously and endure over time throughout the organisation. Within the RBV, the pivotal role of resources assists a company in achieving higher organisational performance (Ogango, 2014). Resources are regarded as strengths or weaknesses within a company, encompassing tangible and intangible assets. Tangible resources include financial capital (equity, debt, retained earnings) and physical capital (machinery and buildings). Intangible resources include entrepreneurial knowledge, skills, experience, standard operating procedures (SOPs), and organisational reputation (Eniola & Entebang, 2015). Barney et al. (2011) argue that an organisation is a collection of resources. The Resource-Based View (RBV) research is founded on diversity within an organisation (Barney et al., 2011), positing that an organisation is a combination of valuable, heterogeneous, imperfect, and mobile resources (Barney 1991).

RBV aims to explain internal resources as the sustainable competitive advantage of a company (Kraaijenbrink et al., 2010). Resource-based researchers strategically emphasise assets as determinants of sustainable competitive advantage. Barney et al. (2011) assert in the Resource-Based View (RBV) that companies must exploit external opportunities by utilising existing resources in novel ways. The core idea of RBV is that a company will attain sustainable competitive advantage, growth, and superior performance if it can possess and control resources with valuable, rare, inimitable, and non-substitutable capabilities, provided it can absorb and accommodate them (Barney et al., 2011).

2.1.2. Technology Acceptance Model

The Technology Acceptance Model (TAM) was initially introduced by Davis (1989), modifying components from the Theory of Reasoned Action (TRA) such as beliefs, attitudes, intensity, and the user behaviour relationship. The Technology Acceptance Model (TAM)'s primary aim is to elucidate the factors of the general acceptance of information-based technology. Furthermore, TAM can explain end-users' behaviour towards information technology with a broad range of variations and user populations, providing a foundation to understand the influence of external factors on psychological foundations. TAM is commonly employed to explore how individuals embrace new technology and the variables influencing the selection, recognition, and intention to use innovation (Subowo, 2020). The theory posits that the intention to use a specific technology determines an individual's willingness to adopt it (Tumsifu et al., 2020).

The Technology Acceptance Model (TAM) provides a theoretical basis for understanding the factors influencing organisational technology acceptance. Additionally, TAM explains the cause-and-effect relationship between beliefs (perceived usefulness and ease of use) and behaviour, goals, needs, and the actual use of an information system (Setiawan & Sulistiowati, 2018). TAM beliefs are the foundation for empirical studies on the readiness to adopt new technology. TAM is considered the most relevant theory for predicting the willingness and readiness to adopt technology, given its extensive use in various studies and verification across different situations, conditions, and research objects examining individual technology acceptance behaviour in diverse information system constructions (Bertagnolli, 2011). One of the significant advantages of TAM is its simplicity and validity, making it a parsimonious model (Bouwman et al., 2015). Consequently, TAM remains relevant for interpreting users' readiness to utilise information technology.

2.2. Supply Chain Management Performance

Supply Chain Management (SCM) performance, as described by Beamon (1999), refers to the extent to which a supply chain can effectively integrate various business processes, including planning, procurement, production, distribution, and customer service, to achieve common goals in delivering value to customers at optimal costs. SCM performance also encompasses the ability to overcome challenges and obstacles in a continually changing business environment and respond to changes in demand and market trends with flexibility and speed. On the other hand, another perspective defines supply chain performance as the quality of activities related to moving goods from raw materials to end consumers, including those related to information and funds (Bayraktar et al., 2009). Chopra and Peter (2016) state that supply chain

performance is the result of how the supply chain is managed and how well logistical drivers (facilities, inventory, transportation) and cross-functional drivers (information, resources, and pricing) interact to determine the level of performance in terms of responsiveness and efficiency in the supply chain. According to Kankam et al. (2023), supply chain management performance is the action that guides the effective use of supply chain resources to meet business demand. Based on the statements of these experts, supply chain performance is the level or effectiveness of supply chain activities in meeting the needs of end consumers, including product availability, on-time delivery, and all the inventory and capacity needed in the supply chain to create a responsive performance that determines a company's competitive advantage.

2.3. Organisational Readiness

According to Weiner (2009), the concept of organisational readiness refers to a condition that reflects the level of preparation of an organisational entity in facing change or new initiatives. This definition highlights that organisational readiness involves psychological, structural, and contextual aspects. Furthermore, this understanding emphasises that organisational readiness is not only related to psychological dimensions such as beliefs and motivation but also involves the organisation's internal structure and environmental factors that can affect the organisation's capability to deal with the dynamics of change. Thus, understanding organisational readiness goes beyond personal factors alone and involves organisational elements that support adaptation to new situations or emerging changes. As defined by Lalic & Marjanovic (2010), organisational readiness is the level to which an organisation has optimised the key attributes necessary for successfully implementing technology-supported business strategies and initiatives. Armenakis et al. (2022) state that organisational readiness, as a concept, refers to the capabilities of individuals, groups, and organisation to face and adapt to changes that occur within the organisational scope. This concept includes the readiness dimensions of individuals and groups facing organisational transitions while reflecting the organisation's capability to effectively and efficiently implement these changes. Therefore, organisational readiness is not just about individual readiness but also involves collective dimensions in the context of group work and the organisation's ability to manage the change process.

According to Shea et al. (2014) and Weiner (2006), organisational readiness can influence the performance of micro, small, and medium-sized enterprises (MSMEs) according to Weiner's theory. This theory suggests that organisations with good readiness are more likely to succeed in implementing changes and achieve better performance. This is because organisations that are organizationally ready can respond to environmental changes more quickly and effectively. In MSMEs, ready organisations can identify new business opportunities, manage risks, and implement more effective business practices. Another expert opinion states that organisational readiness can influence the performance of micro, small, and medium-sized enterprises (MSMEs) through product development, human resource management, and innovation. Good-ready organisations can develop new products and services, retain quality employees, and improve operational efficiency. This will positively impact the overall performance of MSMEs (Tagai et al., 2017). Another expert opinion states that organisational readiness is one of the factors influencing organisational performance through Information System Success. This is related to how an organisation understands, accepts, and integrates information systems into its operations and performance (DeLone & McLean, 2016).

H1: Organisational readiness has a significant effect on supply chain management performance.

H2: Organisational readiness has a significant effect on accounting information systems.

H6: Accounting information system mediates the relationship between organisational readiness and supply chain management performance

2.4. Top Management Support

Support from top management is a critical factor in the success of a project, as it can take various forms, such as assisting the team in overcoming obstacles, demonstrating commitment to the work, and motivating subordinates. This support often results in the timely availability of financial resources, allocation of human and other physical resources, and the delegation of necessary authority to the project leader and team for successful project completion (Boonstra, 2013; Ur Rehman Khan et al., 2014). In the context of large-scale strategic information system (IS) projects, top management support is believed to enhance the organisational understanding of the project among its users, leading to better outcomes. However, the concept of top management support is complex and multidimensional, and its meaning in practice or the types of behaviours and patterns associated with it are not fully understood (Boonstra, 2013; Hartono et al., 2007). In the context of technology adoption, top management support includes approval of new initiatives,

introduction of new technology, resource allocation, active involvement in change management processes, and assisting the organisation in achieving a shared vision of the desired technological changes.

According to Magee et al. (2013), top management support is key in directing and facilitating the integration of information systems with business strategies oriented towards competitive advantage. In this framework, top management support becomes a crucial driver in achieving the success of information systems, ultimately contributing positively to SCM performance. This expert opinion has been substantiated by various studies, including research by Velusamy et al. (2021), indicating that top management support significantly influences the success of information system implementation in the context of SCM. In practice, support from the organisation's top encourages project team motivation, ensures adequate resource allocation, and enables effective coordination between departments and functions involved in the supply chain. Another study by Nigel et al. (2016) found that top management support positively contributes to SCM performance by ensuring good coordination among departments and functions involved in the supply chain.

H3: Top management support has a significant effect on supply chain management performance

H4: Top management support has a significant effect on accounting information system success

H7: Accounting information systems mediate the relationship between top management support and supply chain management performance

2.5. Accounting Information System Success

Accounting Information System Success (AISS) is an extension of the DeLone and McLean (2016) model, which conceptualises the extent to which an information system succeeds in achieving its goals and delivering expected benefits. This concept involves six main dimensions: system quality, information quality, service quality, system use, individual impact, and organisational impact DeLone and McLean (2003, 2013). According to Davis et al. (1989), the success of an information system can be measured by user adoption and acceptance of technology. It focuses on the psychological and behavioural factors of users in accepting and using information systems, and according to Subiyakto et al. (2020), the success of an information system is determined by how effectively users can operate the system, their satisfaction in using the system, and how the organisation can leverage the system they use. Based on the definitions provided by these experts, it can be concluded that Accounting Information System Success is a measurement of the success of an information system involving factors such as user adoption and acceptance, individual intention to use accounting information systems, impact on organisational performance, user satisfaction, and perceptions of benefits and costs. These expert opinions offer different perspectives but generally indicate that the success of accounting information systems involves technical, psychological, behavioural, and organisational impact aspects.

H5: Accounting information systems significantly affect supply chain management performance.

3. Materials and Methods

This study employs a quantitative research methodology, utilising structured questionnaires for data collection. This approach ensures that the data gathered is consistent, measurable, and suitable for statistical analysis, aligning with the study's objectives. The research population comprises small and medium enterprises (SMEs) in Pekanbaru City. These SMEs constitute the primary focus of the investigation, providing insights into the local business landscape. To determine an appropriate sample size, the researchers employed G*power software, which recommended a target of 278 participants. Despite the initial target, only 178 SME proprietors consented to participate in the study. Although the sample size was lower than anticipated, it was deemed sufficient to meet the study's research objectives and criteria, ensuring that the findings remain valid and representative of the population. The data was analysed using the Partial Least Square Structural Equation Modelling (SEMPLS) and assisted by SmartPLS-3.

4. Results

4.1. Descriptive Statistics Analysis

This study's respondents were predominantly male, totalling 109 respondents (61.58%). Regarding age, respondents over 40 were the most numerous, with 71 respondents (40.11%). Furthermore, regarding the type of business, the culinary sector was the dominant sample, with 38 respondents (21.47%). Businesses with capital less than Rp.1,000,000,000 amounted to 100 (56.50%). Businesses with annual revenues less than Rp. 2,000,000,000 totalled 101 (57.06%), representing most of all respondents.

Table 1. Results of Respondents' Distribution

Demography	Category	Frequency	Percentage
Gender	Male	109	61,58
	Female	68	38,42
Age	17-25 Years Old	18	10,17
	26-30 Years Old	31	17,51
	31-40 Years Old	57	32,20
	> 40 Years Old	71	40,11
Type of Busniess	Culinary	38	21,47
	Handicrafts	4	2,26
	Fashion/Apparel	19	10,73
	Automotive Business	1	0,56
	Printing	31	17,51
	Tailoring	6	3,39
	Tour & Travel Business	0	0,00
	Retail	18	10,17
	Café or Restaurant	38	21,47
	Coffee Shop	16	9,04
	Hotel/Accommodation	1	0,56
	Baby Shop	1	0,56
	Mobile Phone Store	1	0,56
	Computer Store	1	0,56
	Building Supply Store	1	0,56
	Start-Up	1	0,56
	Business Capital	< Rp 1.000.000.000	100
Rp 1.000.000.000- Rp 5.000.000.000		50	28,25
Rp 5.000.000.000- Rp 10.000.000.000		27	15,25
Annual Income	< Rp 2.000.000.000	101	57,06
	Rp 2.000.000.000-Rp 15.000.000.000	63	35,59
	Rp 15.000.000.000-Rp 50.000.000.000	13	7,34

4.2. Measurement Model Evaluation

After conducting the loading factor test in this research, there are still values below 0.7, and one indicator, namely in the measurement of TMS 1.7, has a value below the threshold. Consequently, this indicator is excluded from the measurement. Subsequently, the TMS 1.1 indicator has a value below 0.7, according to Kwong (2013), referring to the opinion of Chin et al. (1996), where the ideal loading factor value should be 0.70 or higher.

Table 2. Result of Loading Factors

Item(s)	AISS	OR	SCMP	TMS
AISS1.1	0,873			
AISS1.2	0,885			
AISS1.3	0,901			
AISS1.4	0,902			
AISS1.5	0,878			
AISS1.6	0,876			
AISS1.7	0,833			
AISS1.8	0,800			
AISS1.9	0,895			
AISS1.10	0,861			
AISS1.11	0,822			
OR1.1		0,798		

OR1.2	0,832	
OR1.3	0,793	
OR1.4	0,889	
OR1.5	0,873	
OR1.6	0,843	
OR1.7	0,820	
OR1.8	0,707	
KSCM1.1	0,813	
KSCM1.2	0,836	
KSCM1.3	0,849	
KSCM1.4	0,919	
KSCM1.5	0,845	
KSCM1.6	0,844	
TMS1.1		0,684
TMS1.2		0,769
TMS1.3		0,801
TMS1.4		0,822
TMS1.5		0,809
TMS1.6		0,819
TMS1.8		0,789
TMS1.9		0,810
TMS1.10		0,837
TMS1.11		0,841
TMS1.12		0,809

Table 2 indicates composite reliability values above > 0.70 . It means that the constructs can explain more than 50% of the variance of their indicators. All constructs in the estimated model meet the discriminant validity criteria. The lowest composite reliability value is on the Supply Chain Management Performance variable, which is 0.941. Also, Cronbach's alpha values for each variable are > 0.6 , meaning that this study has met the reliability criteria. However, in exploratory research, a value of 0.4 or higher is considered acceptable, and these values are deemed suitable for further testing. The subsequent test evaluates the Average Variance Extracted (AVE) in Table 3.

Table 3. Result of Construct Validity and Reliability

Variable(s)	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
OR	0,930	0,933	0,943	0,674
TMS	0,931	0,948	0,943	0,590
AISS	0,967	0,968	0,971	0,751
SCMP	0,924	0,929	0,941	0,725

Table 3 indicates that the Average Variance Extracted (AVE) values are above >0.5 for all constructs in the research model. The AVE results for the four variables above meet the criteria for convergent validity. Another method the researcher uses to assess discriminant validity is the Fornell Larcker Criterion, which compares the square root values of the Average Variance Extracted (AVE) for each construct to be greater than the correlation values between constructs.

Table 4. Result of Discriminant Validity using Fornell Larcker Criterion

Variable(s)	AISS	OR	SCMP	TMS
AISS	0,866			
OR	0,698	0,821		
SCMP	0,526	0,561	0,852	
TMS	0,551	0,539	0,460	0,768

Table 4 shows the result of discriminant validity using the Fornell Larcker Criterion. This study found that all constructs/ variables are acceptable. It identifies the square root of the AVE for each dimension (on the diagonal axis) as more significant than its correlation with other dimensions.

4.3. Structural Model

Table 5. Results of Determination Coefficient (R-Square) and Predictive Relevance (Q-Square)

Variable(s)	R Square	R Square Adjusted	Q ²
AISS	0,530	0,525	0,511
SCMP	0,369	0,358	0,317

Table 5 shows that the adjusted R Square value for the accounting information system success is 0.525, meaning that the increase in the value of the information system success variable can be explained by its independent variables, namely organizational readiness and top management support, by 52.5%. This category falls into the moderate level. Furthermore, the adjusted R-value for the Supply Chain Management Performance variable is 0.358, meaning that the increase in the value of the Supply Chain Management Performance variable can be explained by its independent variables, organizational readiness and top management support, as well as the mediating variable accounting information system success, by 35.8%. This falls into the weak level. This is in line with Hair et al. (2021) and Sarstedt & Babin (2019), which defines that the coefficient of determination values is expected between 0 and 1, with R² values of 0.60 (strong), 0.50 (moderate), and 0.25 (weak). Furthermore, the Q² value for the accounting information system success is 0.511, meaning that the variables organizational readiness and top management support can predict the information system success variable at a moderate level. The Q² value for the supply chain management performance is 0.317, meaning that the variables organizational readiness, top management support, and the mediating role of accounting information system success can predict the supply chain performance at a weak level.

4.4. Hypothesis Testing

4.4.1. Direct Effect

This study employs a confidence level of 95%, resulting in a precision level or margin of error (alpha) of 5% (0.05), while the t-table value is 1.973. If the t-value > 1.973, then the hypothesis is accepted. The results of the bootstrapping analysis for direct effects are as seen in Table 6:

Table 6. Result of Hypothesis Testing (Direct Effect)

Path analysis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
OR -> SCMP	0,331	0,324	0,108	3,069	0,002
OR -> AISS	0,567	0,568	0,059	9,682	0,000
TMS -> SCMP	0,166	0,170	0,083	2,012	0,045
TMS -> AISS	0,241	0,238	0,059	4,105	0,000
AISS -> SCMP	0,202	0,209	0,111	1,825	0,069

Table 6 presents the results of the hypothesis testing. This study found that Organizational Readiness has a significant positive effect on supply chain management performance, with a regression coefficient of 0.331, a standard deviation of 0.108, and a t-statistic of 3.069, which is significant at the 1 percent level. This indicates that a 1 percent increase in Organizational Readiness would result in a 33.1 percent improvement in supply chain management performance. Also, this study found that Organizational Readiness has a significant positive effect on the success of the Accounting Information System, with a regression coefficient of 0.567, a standard deviation of 0.058, and a t-statistic of 9.682, which is significant at the 1 percent level. This suggests that a 1 percent increase in Organizational Readiness would lead to a 56.7 percent improvement in the success of the Accounting Information System.

This study reports that Top Management Support has a significant positive effect on supply chain management performance, with a regression coefficient of 0.166, a standard deviation of 0.083, and a t-

statistic of 2.012, which is significant at the 5 percent level. This indicates that a 1 percent increase in Top Management Support would result in a 16.6 percent improvement in supply chain management performance. Then, Top Management Support significantly influences the success of the Accounting Information System in SMEs in Pekanbaru City. The regression coefficient is 0.241, with a standard deviation of 0.059 and a t-value of 4.105, which is statistically significant at the 1 percent level. This suggests that a 1 percent increase in Top Management Support leads to a 24.1 percent improvement in the success of the Accounting Information System. In addition, this study indicates that the success of the Accounting Information System has no significant influence on supply chain management performance in SMEs in Pekanbaru City. The regression coefficient is 0.202, with a standard deviation of 0.111 and a t-value of 1.825, less than the critical value of 1.973. The P-value of 0.069 confirms that the relationship is not statistically significant at the 5 percent level.

4.4.2. Indirect Effects

Table 7. Result of Hypothesis Testing (Mediating Effect)

Path analysis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
OR -> AISS -> SCMP	0,115	0,122	0,069	1,659	0,098
TMS -> AISS -> SCMP	0,049	0,051	0,032	1,545	0,123

Table 7 indicates that the accounting information system does not mediate the relationship between organisational readiness and supply chain management performance in SMEs in Pekanbaru City. The original sample value is 0.115, and the t-value is $1.659 < 1.973$, with a P-value of 0.098. Besides that, this study found that accounting information systems do not mediate the relationship between Top Management Support and supply chain management performance. The original sample value is 0.049, and the t-value is $1.545 < 1.973$, with a P-value of 0.123.

5. Discussion

5.1. Organisational Readiness and Supply Chain Management Performance

This study confirms the theory proposed by Weiner (2009), who stated that Organizational Readiness for change can influence the performance of supply chain management in several ways. First, the organisation's readiness for change can affect the extent to which a company can adopt and implement new technologies and business processes, enhancing operational efficiency and effectiveness, including in the context of supply chain management (Armenakis et al., 2022; Shea et al., 2014; Weiner, 2009). organisational readiness for change can influence how well a company can respond and adapt to changes in the external environment, such as changes in market demand or government regulations, which can also impact supply chain management performance (Armenakis et al., 2022; Mohd Yusof & Abd Aziz, 2015). organisational readiness for change can affect the extent to which a company can implement strategic changes, such as changes in business strategy or operational models, which can impact supply chain management performance. The results of this study align with research conducted by Guan et al. (2023), Sila & Dobni (2012) and Younus (2022), which found that organisational readiness has an impact on the performance of a business organisation, both financially and non-financially. This performance includes non-financial aspects in the context of supply chain management performance. Similar findings were also presented by Tjahjadi et al. (2022), who stated that organisational readiness impacts supply management performance and influences green supply chain management.

5.2. Organisational Readiness and Accounting Information System

The subsequent findings in this study supported the views of DeLone & McLean (2016), stating that organisations that are prepared to face innovations, including technological innovations, will influence the organisation's performance. This expert opinion aligns with the research conducted by Subiyakto et al. (2020), which found that an organisation's readiness to implement new changes or innovations also impacts the success of the organisation's accounting information system. Consistent with these research findings, Salleh et al. (2011) expressed a similar opinion, stating that the more prepared an organisation is to face

changes and adopt innovations, the more it will impact the success of its accounting information system. On the other hand, the research results by Lingga (2021) present different findings, indicating that the success of accounting information is influenced by organisational readiness and commitment.

5.3. Top Management Support and Supply Chain Management Performance

The findings of this study confirmed the expert opinion that top management support influences supply chain management performance (Wong et al., 2012). This aligns with previous studies stating that top management support enables companies to adopt and implement technological innovations and business processes that enhance operational efficiency and effectiveness, including supply chain management (Cao & Zhang, 2011; Flynn et al., 2010). Handfield et al. (2015) argue that top management support helps companies respond and adapt to external changes, such as fluctuations in market demand or government regulations, which are crucial for supply chain performance. Similar findings are also presented by Chen & Paulraj (2004), Lu et al. (2023) and Srinivasan & Swink (2015), stating that top management support positively influences supply chain performance, including non-financial aspects such as customer satisfaction and sustainability.

5.4. Top Management Support and Accounting Information System

The subsequent findings in this study confirmed the theory proposed by DeLone & McLean (2016). They state that management support affects an organisation's information systems. In the context of this study, the success of the accounting information system is an extension of DeLone & McLean (2016), and it can be concluded that the research findings align with this expert opinion. The results of this study are consistent with previous research indicating that top management support has a positive impact on the success of accounting information systems. Support from management is a supporting factor in the success of accounting information systems in organisations (Kareem et al., 2021; Mohsin Kar et al., 2018; Senave et al., 2023)

5.5. Accounting Information System and Supply Chain Management Performance

This study found that accounting information systems do not significantly affect supply chain management performance. The research findings in this study are not in line with the expert opinion that suggests the success of information systems affects organisational performance, including financial and non-financial aspects. This study's results align with the research conducted by Trkman et al. (2010), indicating that supply chain management performance is not always influenced by the success of accounting information systems but is influenced by other factors. On the other hand, this study does not align with previous research that states that the success of accounting information systems can affect supply chain management performance. The success of accounting information systems can enhance information integration at various levels in the supply chain. Accurate and real-time accounting information can help improve coordination among various units in the supply chain (Fitriati & Mulyani, 2015; Lutfi, 2023; Meiryani et al., 2020; Nurdiono et al., 2018; Trkman et al., 2010)

5.6. Accounting Information System Mediates the Relationship between Organizational Readiness and Supply Chain Management Performance

This study found that accounting information systems do not mediate the relationship between organisational readiness and supply chain management performance. The findings are not aligned with the expert opinion stating that organisations prepared for and supportive of the success of accounting information systems have an impact on organisational performance (DeLone & McLean, 2016). The research findings in this study align with the research conducted by Nurhayati et al. (2023), which suggests that organisational readiness does not affect supply chain management performance through information system success. On the other hand, this study does not align with the research conducted by Marei et al. (2023) and Zhao et al. (2020), whose findings state that organisational readiness, including management support and user knowledge, can contribute to the success of accounting information systems and subsequently impact supply chain management performance.

5.7. Accounting Information System Mediates the Relationship between Top Management Support Affects Supply Chain Management Performance

This study found that accounting information systems do not mediate the relationship between top management support and supply chain management performance. This finding contradicts the views of some experts who argue that full support from top management can positively impact supply chain performance through the success of accounting information systems (DeLone & McLean, 2016). This research results align with related studies, such as Nurhayati et al. (2023), which state that top management support does not affect supply chain performance through information system success. However, this does not align with the research conducted by Marei et al. (2023) and Zhao et al. (2020), which indicate that organisational readiness regarding management support and user knowledge can contribute to the success of accounting information systems and impact supply chain performance.

6. Conclusions

This study concludes that organisational readiness and top management support directly impact supply chain management performance and the success of accounting information systems in small and medium-sized enterprises (SMEs) in Pekanbaru, Indonesia. However, the success of accounting information systems does not directly influence supply chain management performance. Furthermore, the study reveals that the success of an accounting information system does not mediate the relationship between organisational readiness, top management support, and supply chain management performance. Specifically, neither organisational readiness nor top management support affects supply chain management performance through the mediating role of the accounting information system. These findings provide valuable insights for stakeholders in managing and developing SMEs, particularly in supply chain management and accounting information systems. The research contributes significantly to management literature, particularly in the context of SMEs and supply chains. The findings reinforce the understanding of the critical role of organisational readiness and top management support in enhancing the performance and sustainability of SMEs. This provides a foundation for practitioners and policymakers to develop strategies to improve organisational readiness and top management support. Moreover, the study offers novel insights by demonstrating that the success of accounting information systems does not directly influence supply chain performance in SMEs. These findings provide a nuanced understanding of the factors influencing supply chain performance at the SME level, enriching the conceptual framework in this context.

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