

## ABSTRACT

*E-commerce has become an essential business strategy for small and medium-sized enterprises (SMEs), but the fact that many have failed to take advantage of this capability is ironic. SME e-commerce partners' understanding of the significance of technology for business processes, which are articulated as an accounting information system that is not only a technical supporter of business, is considered a factor in this condition. For this study, the focus would be on the role accounting information systems have in small businesses' interpretations of how they should adopt e-commerce. In this study, sociological aspects of accounting research and practice are expected to improve and provide insight on laws for the development of e-commerce adoption by small and medium-sized enterprises.*

*An ethnomethodological framework is used in the Structural Theory analysis because the ontology is directed on the interaction of individual daily acts that are frequently produced and form social structures across place and time. Nine SME community members became e-commerce partners and were questioned, observed, and studied associated documents flexibly due to the Covid-19 epidemic participating in this study. They were Tokopedia, Bukalapak, and Shopee. We used categorical aggregation and direct interpretation to ensure that our data analysis was credible and trustworthy.*

*This study's findings show that small and medium-sized businesses (SMEs) adopt e-commerce as a practical and rational form of awareness to sustain their business existence rather than simply following the latest business patterns' changing trends. The phenomenon has consequences in the form of continuous awareness of the emergence of issues to increase business learning, maintain the quality of responsibilities, build trust in e-commerce, and maintain business reputation. These repercussions have a structural effect on SMEs regulated by e-commerce, but they can also influence changes in these controls. The findings of this study challenge the deterministic paradigm of the study of the reasons for e-commerce adoption in technological, individual, organizational, and environmental elements but integrate them into a holistic factor. The accounting information system is reflected as a control in the e-commerce structure, acting as a modality and a mediator to provide knowledge of how to control e-commerce activities. Accounting information system existence is reflected by control of actions to verify transactions, streamline transaction stages, ensure transaction security, and ensure reliable recognition of transaction values that control and control their activities in e-commerce as rational awareness to maintain business existence.*

*Keywords: accounting information system, e-commerce adoption, business existence, structuration, control aspect*