

ABSTRACT

Benefiting the use of accountant information is one of the varied of problems that still face by the businessman of UMKM. Unable in doing such accountant practice is the main factor in giving problem and failure to UMKM in its business. This study aimed to: (1) the influence of UMKM businessman's perception to the use of accountant information, (2) the influence of accounting knowledge of the use of accounting information, (3) the influence of work scale to the use of accounting information, (4) the influence of businessman to the accounting knowledge, and the work scale to the use of accounting information. The type of this research causal. The subjects of this research is the businessman of UMKM at the Sikur Induk consisted of 65 people. The sampling technique used Proportional Area Random. The technique of data to the 65 people. Data analysis technique was used multiple linear regression. The results of this study showed that (1) there was a positive influence of UMKM businessman perception to the use accounting information. It is proven by the score of t- count > t-table ($2.919 > 1.999$), (2) there was positive influence of accounting knowledge to use of accounting information. It is proven by the score t-count > t table ($4.059 > 1.999$), (3) there was positive influence of the work scale to the use of accounting information. It is proven by the score t-count > t table ($2.011 > 1.999$). (4) there was a positive influence of UMKM businessman perception, accounting knowledge, and work scale of the use of accounting information. It is proven by the mark of F-count > F-table ($16.295 > 2,76$).

Keywords: UMKM Businessman Perception, Accounting Knowledge, Enterprises Scale, and the Use of Accounting Information