http://ejournal.seaninstitute.or.id/index.php/Ekonomi
Jurnal Ekonomi, Volume 12, No 04 2023
ISSN: 2301-6280 (print) ISSN: 2721-9879 (online)

ANALYSIS OF FACTORS AFFECTING THE USE OF ACCOUNTING INFORMATION IN MICRO, SMALL AND MEDIUM ENTERPRISES IN BATAM CITY

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ARTICLE INFO

Keywords:
Accounting Knowledge,
Scale enterprises,
Length of Business,
Use of Accounting Information

ABSTRACT

This study the creators utilized a quantitative methodology. The MSME actors in Batam City who are registered with the Batam City Cooperative and MSME Office comprise the population used in this study. Information on the quantity of MSMEs in 2022 are 282 MSMEs. Specialists utilized a non-likelihood inspecting strategy, and the testing method utilized was purposive examining. This study's sample consisted of 165 respondents, according to slovin formula calculations. The wellspring of information in this study is essential information, this information is gotten straightforwardly from, for example, appropriating surveys through the Google structure. The consequences of this study have been done by scientists who found that the main speculation shows that bookkeeping information significantly affects the utilization of bookkeeping data in MSMEs in Batam City. The subsequent speculation shows that business scale significantly affects the utilization of bookkeeping data for MSMEs in Batam City. The third speculation shows that length of business significantly affects the utilization of bookkeeping data for MSMEs in Batam City. The fourth speculation which expresses that bookkeeping information, business scale and length of business together affect the utilization of bookkeeping data on MSMEs in Batam City.

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1. INTRODUCTION

The development of the Micro, Small and Medium Enterprises (MSMEs) sector in Indonesia is always increasing both in terms of quantity and quality. According to (Ministry of Cooperatives and SMEs of the Republic of Indonesia, 2020), the number of MSMEs in 2018 was 64.2 million or 99.99 percent of the number of business people in Indonesia. It continues to increase. Until 2019, the number of MSMEs recorded at the ministry of cooperatives and SMEs was 65.5 million. This increase can be said to be quite high because in just one year it has increased to 5.3 million. This is in line with the ability of MSMEs to absorb a workforce of 117 million (97 percent) of the world's labor absorption capacity and collect 60.4 percent of the total investment. In addition, MSMEs also contribute to the Gross Domestic Product with a sizable percentage, namely 61.1 percent or a value of 8,573.89 trillion (Hidayatulloh & Ningsih, 2022:5).

The government has also stipulated regulations regarding licensing of Micro, Small and Medium Enterprises, namely IUMK, which are stipulated in regulation no. 98 of 2014. With this IUMK, the government hopes that MSMEs in Indonesia can get protection and certainty in running their business in a predetermined location. such as training or the like to carry out business development, and it is also hoped that facilities will be provided in empowering their businesses from the central government, regional governments or other institutions.

The imbalance in the ability of business actors in the midst of increasingly competitive business competition is also one of the causes for many business actors failing in running their businesses. This condition causes or causes a shortage in the number of small and medium enterprises in an economy or is often called the missing middle phenomenon. even though the existence of MSMEs in an economy is needed in terms of supporting industrialization and exports.

The use of inadequate accounting information will result in making business decisions that are used incorrectly, and in this case will have an impact on business continuity. And it will endanger the management of a company that is in the MSME category if there is a shortage of accounting information. Even though access to obtain the information needed by the company can be limited if the company's

financial condition worsens and its accounting records have a weakness, so that it can make it difficult for the business to develop or can even cause a failure in the business it is doing.

Lack of implementation of proper use of accounting information on financial reports can also result in business actors experiencing problems with access to capital for developing their business, because one of the requirements when wanting to apply for credit is in accordance with Bank Indonesia regulations 14/22/PBI/2012 Article 5 regarding granting credit or financing by commercial banks in the context of developing Micro, Small and Medium Enterprises, MSME actors are required to provide financial information in the form of financial reports which must be of high quality and prepared according to the applicable Financial Accounting Standards.

Things that cause business actors to still lack the implementation of the use of accounting information in carrying out their business activities, namely due to lack of knowledge, understanding, and concern for business actors for accounting, lack of understanding of how important recording and bookkeeping is in running a business, and inadequate level of education possessed business actors, and there are still thoughts of business actors who view the importance of applying the accounting process in carrying out their business. This is what causes the level of use of accounting information to be low in MSMEs.

2. METHOD

Jenis and Data Source

The data source in this research is in the data source is an important research stage because the main purpose of this q research is to get q to get q data. Primary and secondary q data can be used to obtain the data. In this study researchers. This information is collected by the specialists themselves directly from the main source or where the object of exploration is carried out. For this situation, the information obtained is a consequence of perceptions and surveys with MSME actors in Batam City.

Population and Sampling

The population can be interpreted as a generalization area consisting of objects/subjects that have certain characteristics that have previously been determined by researchers to be studied which then draw conclusions (Sugiyono, 2018: 82). The population in the study is 282 MSMEs that have been registered with the Batam City Cooperative and MSME Office in 2022, due to the impossibility of all MSME actors being the object of research.

Based on the results of data acquisition obtained at the Cooperative and UMKM Service, there are 282 number of UMKM actors registered until now at the Batam Cooperative and UKM Service in 2022. And in this study the standard error that can be tolerated is 5%, so the calculation is with the formula slovin, based on the calculations above, the samples in this research were 165 respondents.

3. RESULT AND DISCUSSION

Descriptive Test Results

Descriptive statistics provide an overview of descriptive statistical analysis. The following are the results of descriptive statistics with the help of the SPSS V.25 computer program.

Table 1. Descriptive Test Results

Statistics				
	Pengetahuan Akuntansi	Skala Usaha	Lama Usaha	Penggunaan Informasi Akuntansi
N Valid	165	165	165	165
Missing	0	0	0	0
Mean	14,38	10,72	14,29	14,73
Median	14,00	11,00	14,00	14,00
Std. Deviation	1,977	1,296	1,808	2,046
Minimum	2	2	2	3
Maximum	5	5	5	5
Sum	2373	1768	2358	2430

Based on the above table, a working table of the results of descriptive statistical tests, the authors can explain that: The number of observations for this study was her 165 respondents. The minimum variable for accounting knowledge is 2, which means that 2 of all respondents gave the worst answer for accounting knowledge. This means that the respondents have a high level of accounting knowledge as the

average answer for her is 14.38. . A standard deviation of 1.977 means that the spread of data from the variable Accounting Knowledge is 1.977 out of 165 respondents. A standard deviation value less than the mean means that the study data are homogeneous.

The minimum value for the business size variable is 2. This means that of all the respondents who gave the lowest rating, the response for Acknowledgment of Ownership was 2. Maximum score is 5. This means that of all the respondents who gave the highest rating, 2 for Awareness of Ownership. The answer for business size is 5. The business size variable is 5. The average company size is 10.72, and the average answer of the respondents is 10.72, indicating that the level of company size is high. A standard deviation of 1.296 means that the size of the data variance for the firm size variable is 1.296 out of his 165 respondents. A standard deviation value less than the mean means that the study data are homogeneous.

The minimum value for the business period variable is 2. This means that all respondents who gave the lowest rating had a business period response of 2. The highest possible rating for a business period response is 5. The average business duration value is 14.29, and the average response of the respondents is 14.29, which means that the old business level is high. A standard deviation of 1.808 means that the variation size of the data from the length of the business variable is 1.808 out of his 165 respondents. A standard deviation value less than the mean means that the study data are homogeneous.

The variable 'Use of Accounting Information' means that the minimum value is 3 and the maximum value is 5 among all respondents who rated the response on Use of Accounting Information as Worst. A value of 3 is given to those who rated the answer about the use of accounting information as the worst. The highest possible rating for the use of accounting information answer is 5. The average use of accounting information is 14.73, which means: Respondents averaged 14.73, indicating a high level of accounting information usage. A standard deviation of 2.046 means that the magnitude of the data spread due to various uses of accounting information is 2.046 out of 165 respondents. A standard deviation value less than the mean means that the study data are homogeneous.

Validity Test Results

Tabel 2. Accounting Knowledge Validity Test Results

Pernyataan	r hitung	r tabel	Keterangan
X1.1	0,753	0,1538	Valid
X1.2	0,682	0,1538	Valid
X1.3	0,769	0,1538	Valid
X1.4	0,670	0,1538	Valid

Based on table 4.11, it can be seen that the Pearson Product Moment correlation value or r count X1.1 is 0.753, X1.2 is 0.682, X1.3 is 0.769 and X1.4 is 0.670. Thus, it can be concluded that all statements in the accounting knowledge variable are valid because the calculated r value is greater than the r table value.

Tabel 3. Business Scale Validity Test Results

Pernyataan	r hitung	r tabel	Keterangan
X2.1	0,733	0,1538	Valid
X2.2	0,691	0,1538	Valid
X2.3	0,659	0,1538	Valid

Based on table 4.12, it can be seen that the Pearson Product Moment correlation value or r count X2.1 is 0.733, X2.2 is 0.691, X2.3 is 0.609 and X3.4 is 0.659. Thus, it can be concluded that all statements in the business scale variable are valid because the calculated r value is greater than the r table value.

Tabel 4. Old Business Validity Test Results

Pernyataan	r hitung	r tabel	Keterangan
X3.1	0,800	0,1538	Valid
X3.2	0,593	0,1538	Valid
X3.3	0,700	0,1538	Valid
X3.4	0,739	0,1538	Valid

Based on table 4.13, it can be seen that the Pearson Product Moment correlation value or r count X3.1 is 0.800, X3.2 is 0.593, X3.3 is 0.700 and X3.4 is 0.739. Thus, it can be concluded that all statements in the length of business variable are valid because the calculated r value is greater than the r table value.

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Jurnal Ekonomi, Volume 12, No 04 2023
ISSN: 2301-6280 (print) ISSN: 2721-9879 (online)

Tabel 5. Validity Test Results for Using Accounting Information

Pernyataan	r hitung	r tabel	Keterangan
Y.1	0,808	0,1538	Valid
Y.2	0,773	0,1538	Valid
Y.3	0,752	0,1538	Valid
Y.4	0,659	0,1538	Valid

Based on table 4.14, it can be seen that the Pearson Product Moment correlation value or r count Y.1 is 0.808, Y.2 is 0.773, Y.3 is 0.752 and Y.4 is 0.659. Thus, it can be concluded that all statements in the variable use of accounting information are valid because the value of r count is greater than the value of r table.

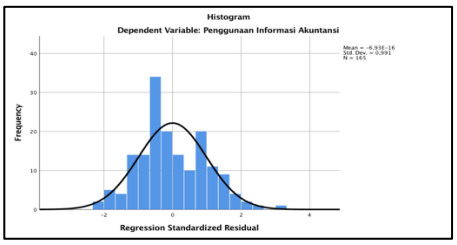
Reliability Test Results

Tabel 6. Reliability Test Results

Variabel	Item	*Cronbach Alpha*	Hasil
Pengetahuan Akuntansi	4	0,688	Reliabel
Skala Usaha	3	0,763	Reliabel
Lama Usaha	4	0,673	Reliabel
Penggunaan Informasi Akuntansi	4	0,737	Reliabel

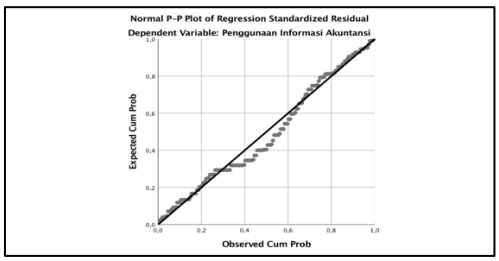
Based on the reliability test results in table 4.15 it shows that the Cronbach alpha value for each variable has exceeded 0.60. The variables of accounting knowledge, business scale, length of business and use of accounting information each have an alpha (α) value of 0.688, 0.7633, 0.673 and 0.737 respectively. Thus, it can be concluded that the data tested is declared valid and reliable so that further testing can be carried out.

Normality Test Results



Picture 1. Histogram Regression Residual

Based on the picture above, it illustrates that there are patterns or motifs in the form of bells with their expansion to infinity on the right and left sides. Based on this explanation it can be concluded that the data used is normally distributed. Researchers also carry out other tests to be able to determine the normality of the data using a probability plot as shown below.



Picture 2. P-plot Regression

Seen in the picture above, it is found that there is a distribution of data points that are around the diagonal line and give the same direction following the direction of the diagonal line, so it can be concluded that the p-plot has a normal distribution. Based on the two figures described above, it is stated that the Histogram Regression Residual and the P-Plot give a normal pattern and distribution.

In addition to analysis in graphical form, there is also the Kolmogorov-Smirnov (K-S) test which will be used to obtain data normality values using statistical analysis so as to produce more accurate values using

the SPSS 25 data processing application. The following results are obtained after the Kolmogorov-Smirnov.

Tabel 7. Test *Kolmogorov-Smirnov*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		165
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,54315937
Most Extreme Differences	Absolute	,100
	Positive	,100
	Negative	-,049
Test Statistic		,100
Asymp. Sig. (2-tailed)		,200[c]

If the significance value is above 0.05, it can be stated that the data used is normally distributed, whereas if the significance value is below 0.05, it can be stated that the data is not normally distributed. Based on table 4.16 it shows that the research data has been normally distributed because the significance value obtained is 0.200 and has exceeded the standard significance value of 0.05.

Multicollinearity Test Results

Tabel 8. Multicollinearity Test Results

Collinearity Statistics	
Variabel	VIF
Pengetahuan Akuntansi	1,038
Skala Usaha	2,121
Lama Usaha	2,092

Based on the results of the multicollinearity test, it can be concluded that between the variables in the regression model there is no multicollinearity because the VIF value of all variables does not exceed a value of 10, namely accounting knowledge with a VIF of 1.038, business scale with a VIF of 2.121 and length of business with a VIF of 2,092.

Heteroscedasticity Test Results

Tabel 9. Glejser Test Results

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,238E-15	1,277		,000	1,000
Pengetahuan Akuntansi	,000	,063	,000	,000	1,000
Skala Usaha	,000	,137	,000	,000	1,000
Lama Usaha	,000	,097	,000	,000	1,000

Based on the results of the tests above, the test results can be obtained where the sig value, accounting knowledge is 1,000, the business scale value is 1,000 and the length of business is 1,000 that each independent variable obtains a significance value that has exceeded the probability level of 0.05 (5%) with In other words, the proposed regression does not have heteroscedasticity.

Results of Multiple Linear Regression Analysis

Tabel 10. Results of Multiple Linear Regression Analysis

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,996	1,277		3,130	,002
Pengetahuan Akuntansi	,662	,063	,639	10,557	,000
Skala Usaha	,114	,137	,072	5,834	,006
Lama Usaha	,067	,097	,000	4,004	,000

Based on the results of the data processing above, the multiple linear regression analysis test in this study can be arranged with the following formula:

$$Y = 3{,}996 + 0{,}662X_1 + 0{,}114X_2 + 0{,}067X_3 + e$$

The regression equation that has been formulated above, provides the following explanation:

1. The constant shows a value of 3.996, meaning that the value of using accounting information is 3.996.
2. The coefficient of accounting knowledge shows a value of 0.662, which means that if the other independent variables have the same value or no changes are made and the accounting knowledge variable is increased by 1 point or 1% it will cause an increase of 0.662 or 66.2% in the use of accounting information.
3. The business scale coefficient shows a value of 0.114, which means that if the other independent variables have the same value or no changes are made and the business scale variable is increased by 1 point or 1% it will result in an increase of 0.114 or 11.4% in the use of accounting information.
4. The length of business coefficient shows a value of 0.067, which means that if the other independent variables have the same value or no changes are made and the length of business variable is increased by 1 point or 1% it will result in an increase of 0.067 or 6.7% in the use of accounting information.

t Test Results

Tabel 11. t Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,996	1,277		3,130	,002
	Pengetahuan Akuntansi	,662	,063	,639	10,557	,000
	Skala Usaha	,114	,137	,072	5,834	,006
	Lama Usaha	,067	,097	,000	4,004	,000

Based on the partial t test, finding the t table value can use the formula for the value of df (degree of freedom) with the following 5% significance:

Df = n – k = 165 – 3 = 162

So that the ttable value is 1.97462

1. Based on the results of the t-test analysis, the regression test shows that the accounting knowledge variable (X1) has a tcount of 10.557 with a significance level of 0.000. The ttable value is 1.97462 (see t table). The test results for the accounting knowledge variable show tcount > t table, namely 10.557 > 1.97462 and sig-t <α, namely 0.000 <0.05, which means that the hypothesis in this study rejects Ho and accepts H1. Thus it can be interpreted that the H1 hypothesis "Accounting Knowledge has a significant effect on the Use of Accounting Information on MSMEs in Batam City" is accepted.
2. Based on the results of the t-test analysis, the regression test shows that the business scale variable (X2) has a t count of 5.834 with a significance level of 0.006. The ttable value is 1.97462 (see t table). The test results for the owner's perception variable show tcount > ttable, namely 5.834 > 1.97462 and sig-t <α, namely 0.006 <0.05, which means that the hypothesis in this study rejects Ho and accepts H2. Thus it can be interpreted that the H2 hypothesis "business scale has a significant effect on the Use of Accounting Information on MSMEs in Batam City" is accepted.
3. Based on the results of the t-test analysis, the regression test shows that the variable length of business (X3) has a tcount of 4.004 with a significance level of 0.000. The ttable value is 1.97462 (see t table). The test results for the length of effort variable show tcount > ttable, namely 4.004 > 1.97462 and sig-t <α, namely 0.000 <0.05, which means that the hypothesis in this study rejects Ho and accepts H3. Thus it can be interpreted that the hypothesis H3 "Length of Business has a significant effect on the Use of Accounting Information for MSMEs in Batam City" is accepted.

F Test Results

Tabel 12. F Test Results **ANOVA[a]**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	296,187	3	98,729	40,701	,000[b]
	Residual	390,540	161	2,426		
	Total	686,727	164			

Based on the simultaneous F test, an Fcount value of 26.453 was obtained with a sig value of 0.000. Then to find the value of Ftable, you can use the formula for the value of df (degrees of freedom) with the following 5% significance:

df1 (quantifier) = k – 1 = 4 – 1 = 3

df2 (denominator) = n – k = 165 – 4 = 161

So that the Ftable value is 2.66

Based on the F test data in the table above, the simultaneous test is shown by the calculation results of Fcount of 40.701 with a significance level of 0.000 which is below an alpha of 0.05. This means that together the independent variables of accounting knowledge, business scale and length of business have a positive and significant effect on the use of accounting information on MSMEs in Batam City. Apart from using the Sig value, another way can be proven by comparing the Fcount > Ftable then the hypothesis is accepted. In table 4.22 above the Fcount value is 40.701 while Ftable is 2.66 (see F table) then Fcount > Ftable.

Thus, it can be concluded that the H3 hypothesis which states "Accounting knowledge, business scale and length of business have a significant effect on the use of accounting information for MSMEs in Batam City" is accepted.

Results of Analysis of the Coefficient of Determination (R2)

Tabel 13. Hasil Analisis Koefisien Determinasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,657[a]	,431	,421	1,557

Based on the data table 4.20, it can be found that the Adjusted R Square value is 0.421. It can be said that the variables of accounting knowledge, business scale and length of business have an influence on the use of accounting information with a percentage of 42.1%. While the remaining 67.9% is influenced by other variables that are not taken and tested by researchers.

4. CONLUSION

The results of the tests that have been carried out by the researchers found that based on the results of the t-test analysis, the regression test shows that the accounting knowledge variable (X1) has a tcount of 10.557 with a significance level of 0.000. The ttable value is 1.97462 (see t table). The test results for the accounting knowledge variable show tcount > ttable, namely 10.557 > 1.97462 and sig-t <α, namely 0.000 <0.05, which means that the hypothesis in this study rejects Ho and accepts H1. Thus it can be interpreted that the H1 hypothesis "Accounting Knowledge has a significant effect on the Use of Accounting Information on MSMEs in Batam City" is accepted. The results of the tests that have been carried out by the researchers found that based on the table of results of the t-test analysis the regression test shows that the business scale variable (X2) has a tcount of 5.834 with a significance level of 0.006. The t table value is 1.97462 (see t table). The test results for the owner's perception variable show tcount > ttable, namely 5.834 > 1.97462 and sig-t <α, namely 0.006 <0.05, which means that the hypothesis in this study rejects Ho and accepts H2. Thus it can be interpreted that the H2 hypothesis "Scale of business has a significant effect on the Use of Accounting Information for MSMEs in Batam City" is accepted. The results of the tests that have been carried out by the researchers found that based on the table of results of the t-test analysis the regression test shows that the length of business variable (X3) has a tcount of 4.004 with a significance level of 0.000. The ttable value is 1.97462 (see t table). The test results for the length of effort variable show tcount > ttable, namely 4.004 > 1.97462 and sig-t <α, namely 0.000 <0.05, which means that the hypothesis in this study rejects Ho and accepts H3. Thus it can be interpreted that the hypothesis H3 "Length of Business has a significant effect on the Use of Accounting Information for MSMEs in Batam City" is accepted. Based on the F test data in the table above, the simultaneous test is shown by the calculation results of Fcount of 40.701 with a significance level of 0.000 which is below an alpha of 0.05. This means that together the independent variables of accounting knowledge, business scale and length of business have a positive and significant effect on the use of accounting information on MSMEs in Batam City. Apart from using the Sig value, another way can be proven by comparing the Fcount > Ftable then the hypothesis is accepted. In table 4.22 above the Fcount value is 40.701 while Ftable is 2.66 (see F table) then Fcount > Ftable. Thus, it can be concluded that the H3 hypothesis which states "Accounting Knowledge, Business Scale and Business Length have a positive and significant effect on the Use of Accounting Information in MSMEs in Batam City" is accepted.

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