

**THE INFLUENCE OF ACCOUNTING PERCEPTION, ACCOUNTING KNOWLEDGE,
AND BUSINESS SCALE ON THE USE OF ACCOUNTING INFORMATION IN MSMEs
IN LAMONGAN REGENCY (Empirical study on the MSME culinary sub-sector in
Lamongan Regency)**

¹Cindy Cantika Sari
Accounting Faculty of Economics and Business
Lamongan Islamic University
Lamongan, Indonesia
cindicantika52@gmail.com

²Rochman Arif
Accounting Faculty of Economics and Business
Lamongan Islamic University
Lamongan, Indonesia
rochmanarif@unisla.ac.id

³Abdul Ghofur
Accounting Faculty of Economics and Business
Lamongan Islamic University
Lamongan, Indonesia
abdulghofur@unisla.ac.id

Article Info	ABSTRACT
<p>Keyword:</p> <p><i>Accounting perception, accounting knowledge, business scale, the use of accounting, MSME actors</i></p>	<p><i>This study aims to analyze the impact of accounting perception, accounting knowledge, and business scale on the use of accounting information in Micro, Small, and Medium Enterprises (MSMEs) in Lamongan Regency, specifically within the culinary subsector. The research background is based on government regulations emphasizing the importance of accounting records and information management for MSMEs, particularly through the application of accounting perception, knowledge, and business scale. The research employs a quantitative method with a survey approach, utilizing primary data collected from 100 respondents via questionnaires. Data analysis is conducted using multiple linear regression with the assistance of SPSS 25 software. The findings indicate that, partially, all three independent variables accounting perception, accounting knowledge, and business scale positively and significantly influence the use of accounting information. Simultaneously, these variables also significantly affect the dependent variable, with a coefficient of determination (R^2) of 68.4%, meaning that the research model can explain 68.4% of the variation in the use of accounting information. These findings suggest that the combination of accounting records and the use of accounting information is crucial for the sustainability of MSMEs.</i></p>

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are one of the most vital sectors for national economic development. In general, MSMEs play an important role in employment absorption, income distribution, and contributing to the country's Gross Domestic Product (Darwin, 2018). The obligation to maintain financial records for MSMEs in Indonesia is actually implied in Law of the Republic of Indonesia Number 20 of 2008 concerning Micro, Small, and Medium Enterprises, and in Government Regulation of the Republic of Indonesia Number 17 of 2013 concerning the Implementation of Law Number 20 of 2008 on Micro, Small, and Medium Enterprises. The government has emphasized the importance of bookkeeping and the implementation of accounting information for MSMEs. This phenomenon indicates that the success of MSMEs is strongly influenced by financial management, particularly in terms of accounting perception, accounting knowledge, and business scale in enhancing the use of accounting information in the culinary sub-sector of MSMEs.

In MSMEs (Micro, Small, and Medium Enterprises), accounting information is crucial in supporting the decision-making process. The inability to utilize this accounting information can lead to issues that ultimately hinder the growth of the business. Based on this, there are several factors that cause MSMEs not to use accounting information, one of which is the business owners' own views or perceptions (Ayem et al., 2023).

Perception is an individual's view of things shaped by experience, and differences in perception can actually hinder communication (Fahlevi et al., 2021).

Financial knowledge in its various forms serves as a starting point for decision-making. Financial skills and knowledge are important dimensions in a company's financial practices, as they are useful for reviewing financial aspects before making financial decisions (Pak and Chatterjee, 2016). Therefore, having the skills and knowledge to manage finances is essential for MSMEs to survive in today's competitive era.

Another factor that influences the use of accounting information is business scale. Business scale refers to an entrepreneur's ability to manage their business, where a larger business scale and greater complexity in business processes will increase the need for accounting, making accounting information highly valuable for managerial decision-making to ensure business sustainability (Yuliyanti et al., 2020).

This study aims to analyze the influence of accounting perception, accounting knowledge, and business scale on the use of accounting information among MSMEs in the culinary sub-sector in Lamongan Regency. Using a quantitative approach through multiple linear regression techniques, this study seeks to provide a comprehensive understanding of the contribution of each of these factors in promoting the optimal use of accounting information.

The research is expected to offer theoretical contributions to the development of managerial and financial accounting studies, particularly for small-scale entities. Practically, the findings are anticipated to serve as strategic input for MSME actors, local governments, and academics in developing policies and empowerment programs based on financial literacy and accounting information.

Previous studies have highlighted similar aspects. For example, research by Sunaryo (2021) showed that poor perceptions of accounting among business actors significantly reduce the importance of using accounting information in MSMEs. However, this is not the only major factor. In another study, Rahmayanti (2022) found that accounting knowledge acts as a driving force in realizing the benefits of using accounting information. The study showed that accounting knowledge significantly influences the use of accounting information, making it a key factor.

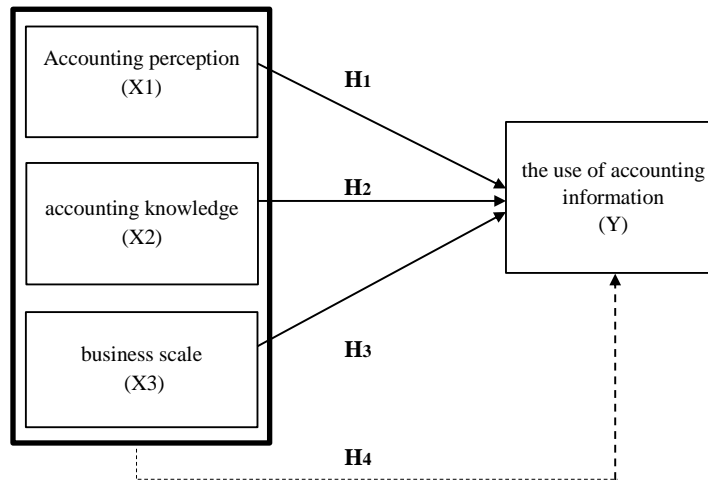
In another study, Dewi & Restika (2018) showed that the larger the business scale, the more information is needed to determine the steps a company should take in the future. This is evidenced by research findings indicating that business scale has a significant positive effect on the use of accounting information. This is further supported by Afrianti & Halim (2021), whose study demonstrated that accounting perception, accounting knowledge, and business scale simultaneously have a significant influence on the use of accounting information.

The novelty of the present study lies in the integration of four variables into a single comprehensive analytical model, with a specific focus on the culinary sub-sector within a defined geographic area, namely Lamongan Regency.

Another novelty of this study lies in its approach, which assesses the simultaneous influence of the four independent variables on the use of accounting information in MSMEs—an area that has not been

PROCEEDING extensively explored in previous literature. This research also responds to recent literature
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~~recommendations highlighting the importance of accounting perception, accounting knowledge, and~~
 business scale in supporting MSME sustainability through the use of accounting information.

Based on the background described above, the author is interested in conducting a study on the influence of accounting perception, accounting knowledge, and business scale on the use of accounting information among MSMEs in the culinary sub-sector in Lamongan Regency. The analytical model used in this study is as follows:



Gambar 1. Model Analisis

Based on the analytical model above, the hypotheses can be formulated as follows:

H₁: It is assumed that accounting perception has a significant positive effect on the use of accounting information among MSMEs in Lamongan Regency.

H₂: It is assumed that accounting knowledge has a significant positive effect on the use of accounting information among MSMEs in Lamongan Regency.

H₃: It is assumed that business scale has a significant positive effect on the use of accounting information among MSMEs in Lamongan Regency.

H₄: It is assumed that accounting perception, accounting knowledge, and business scale have a simultaneous or joint significant effect on the use of accounting information among MSMEs in Lamongan Regency.

RESEARCH METHODS

This study uses a quantitative approach with the aim of examining the influence of accounting perception, accounting knowledge, and business scale on the use of accounting information among MSMEs in the culinary sub-sector in Lamongan Regency. This method was chosen because it allows the researcher to objectively and systematically measure the relationships between variables.

The population in this study consists of all MSME actors in the culinary sub-sector who are domiciled in Lamongan Regency. The sample was selected using the Probability Sampling technique through the Random Sampling method, where every individual in the population had an equal chance of being selected as a sample. The sample size was determined using the Slovin formula, resulting in 100 respondents or MSMEs in the culinary sub-sector in Lamongan Regency, with a margin of error of 10% from a total of 15,322 culinary MSMEs in the region.

Data collection was carried out using two methods: direct distribution of questionnaires in Lamongan Regency and online questionnaires distributed via Google Forms. The research instrument was designed using a 5-point Likert scale to measure respondents' perceptions of the four research variables: Accounting Perception (X1), Accounting Knowledge (X2), Business Scale (X3), and Use of Accounting Information (Y). Data analysis was conducted using multiple linear regression. Prior to regression, validity and reliability tests were performed to assess the quality of the instrument. Validity was tested using Pearson

Furthermore, classical assumption tests were conducted, including: normality test (using Kolmogorov-Smirnov and P-P Plot graphs), multicollinearity test (referring to Tolerance > 0.10 and VIF < 10), and heteroscedasticity test (using Glejser test with $p > 0.05$). Hypothesis testing was carried out using the t-test (to assess the partial effect of each independent variable) and the F-test (to assess the simultaneous effect of all independent variables on the use of accounting information). Additionally, the model's ability to explain the dependent variable was evaluated using the coefficient of determination (Adjusted R^2).

RESULTS AND DISCUSSION

This study aims to examine the influence of accounting perception, accounting knowledge, and business scale on the use of accounting information among MSMEs in the culinary sub-sector in Lamongan Regency. The research uses primary data obtained from distributing questionnaires to 100 MSME respondents. The collected data were processed through validity tests, reliability tests, classical assumption tests, and multiple linear regression analysis.

Table 1. Validity Test Results

Variable	Indicator	r Calculated	r table	Description
Accounting Perception (X1)	X1.1	0,564	0.196	Valid
	X1.2	0,499	0.196	Valid
	X1.3	0,476	0.196	Valid
	X1.4	0,584	0.196	Valid
	X1.5	0,579	0.196	Valid
Accounting Knowledge (X2)	X2.1	0,553	0.196	Valid
	X2.2	0,456	0.196	Valid
	X2.3	0,399	0.196	Valid
	X2.4	0,633	0.196	Valid
	X2.5	0,553	0.196	Valid
Business Scale (X3)	X3.1	0,697	0.196	Valid
	X3.2	0,406	0.196	Valid
	X3.3	0,218	0.196	Valid
	X3.4	0,637	0.196	Valid
	X3.5	0,681	0.196	Valid
Use of Accounting Information (Y)	Y1	0,666	0.196	Valid
	Y1	0,418	0.196	Valid
	Y1	0,467	0.196	Valid
	Y1	0,596	0.196	Valid
	Y1	0,569	0.196	Valid

Based on the results of the validity test in the table above, it shows that the calculated r-value is greater than the table r-value of 0.196. Therefore, all questionnaire items are declared valid and can be used in hypothesis testing.

Tabel 2. Reliability Test Results

Variable	<i>Cronbach Alpha</i>	Minimum Threshold	Description
Accounting Perception (X1)	0,712	0,6	Reliable
Accounting Knowledge (X2)	0,728	0,6	Reliable
Business Scale (X3)	0,733	0,6	Reliable
Use of Accounting Information (Y)	0,702	0,6	Reliable

Based on the results from the table, it can be concluded that the Cronbach's Alpha coefficients are all greater than 0.6, indicating that all the research variables are reliable.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	0
	Std. Deviation	1,40357336
Most Extreme Differences	Absolute	0,066
	Positive	0,041
	Negative	-0,066
Test Statistic		0,066
Asymp. Sig. (2-tailed)		0,200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

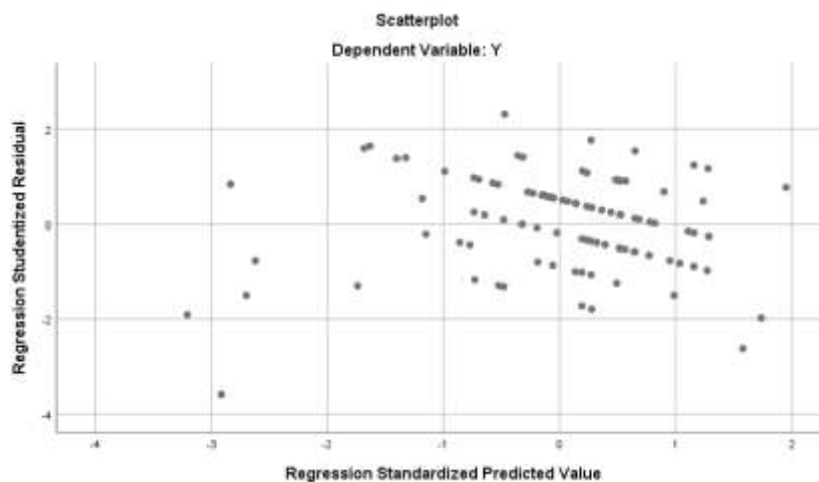
Based on the table, the significance value obtained is 0.200, which is greater than 0.05. This indicates that the data used in this study are normally distributed.

Table 4. Multicollinearity Test Results

Variable	Tolerance	VIF	Description
Accounting Perception (X1)	0,732	1,365	No signs of multicollinearity
Accounting Knowledge (X2)	0,775	1,291	No signs of multicollinearity
Business Scale (X3)	0,671	1,491	No signs of multicollinearity

Based on the multicollinearity test results, the variables of accounting perception, accounting knowledge, business scale, and use of accounting information have VIF values less than 10 and tolerance values greater than 0.1. Therefore, it can be concluded that there is no multicollinearity among the independent variables in the regression model.

Table 5. Heteroscedasticity Test Results



In the table above, for each variable—accounting perception, accounting knowledge, business scale, and use of accounting information—it is demonstrated through the scatterplot graph that there is no indication of heteroscedasticity. This is evident as the points on the scatterplot are randomly dispersed and spread both above and below the zero point on the Y-axis. This confirms that the regression model does not suffer from heteroscedasticity issues.

Table 6. Multiple Linear Regression Analysis Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,716	0,737	-	15,888	0,00
	Accounting Perception	0,176	0,032	0,367	5,485	0,00
	Accounting Knowledge	0,212	0,032	0,427	6,557	0,00
	Business Scale	0,109	0,03	0,255	3,638	0,00

a. Dependent Variable: Use of Accounting Information

$$Y = 11,716 + 0,176 + 0,212 + 0,109$$

The following is the interpretation of the regression equation:

1. The constant value is 11.716, which means that if the variables of accounting perception, accounting knowledge, and business scale are all zero, then the use of accounting information will have a positive value of 11.716.
2. The regression coefficient for the accounting perception variable is 0.176, which means that if accounting perception increases by one unit, the use of accounting information will increase by 0.176, assuming other variables remain constant.
3. The regression coefficient for the accounting knowledge variable is 0.212, which means that if accounting knowledge increases by one unit, the use of accounting information will increase by 0.212, assuming other variables remain constant.
4. The regression coefficient for the business scale variable is 0.109, which means that if business scale increases by one unit, the use of accounting information will increase by 0.109, assuming other variables remain constant.

Table 8. Coefficient of Determination (R) Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,827 ^a	0,684	0,675	0,58439
a. Predictors: (Constant), Accounting Perception, Accounting Knowledge, Business Scale				
b. Dependent Variable: Use of Accounting Information				

In the table above, the R Square value is 0.684 or 68.4%. This means that the use of accounting information in MSMEs can be explained by accounting perception, accounting knowledge, and business scale. The remaining 31.6% is influenced by other variables not included in this study.

Table 9. t-Statistic Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,716	0,737		15,888	0,00
	Accounting Perception	0,176	0,032	0,367	5,485	0,00
	Accounting Knowledge	0,212	0,032	0,427	6,557	0,00
	Business Scale	0,109	0,03	0,255	3,638	0,00
a. Dependent Variable: Use of Accounting Information						

Based on the table above, the following can be explained:

1. The t-test result for the effect of accounting perception on the use of accounting information shows a significant influence because the significance value is $0.00 < 0.05$ and the t-value is $5.485 > 1.660$. Therefore, H1 is accepted and H0 is rejected.
2. The t-test result for the effect of accounting knowledge on the use of accounting information shows a significant influence because the significance value is $0.00 < 0.05$ and the t-value is $6.557 > 1.660$. Therefore, H2 is accepted and H0 is rejected.
3. The t-test result for the effect of business scale on the use of accounting information shows a significant influence because the significance value is $0.00 < 0.05$ and the t-value is $3.638 > 1.660$. Therefore, H3 is accepted and H0 is rejected.

Table 10. Simultaneous Test (F-Test) Results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	71,128	3	23,709	69,425	,000 ^b
	Residual	32,785	96	0,342		
	Total	103,913	99			
a. Dependent Variable: Use of Accounting Information						
b. Predictors: (Constant), Accounting Perception, Accounting Knowledge, Business Scale						

Based on the table above, it shows that the F-value is 69.425, which is greater than the F-table value of 2.70, with a significance level of 0.000 or < 0.05 . Therefore, H₀ is rejected and H_a is accepted. This means that the independent variables—accounting perception, accounting knowledge, and business scale—simultaneously have a significant effect on the dependent variable, which is the use of accounting information.

The Effect of Accounting Perception on the Use of Accounting Information

The SPSS output results show that the accounting perception variable (X1) has a t-value of 5.485, which is greater than the t-table value of 1.660, and a significance value of 0.00 (sig. < 0.05). This indicates that accounting perception (X1) has a significant effect on the use of accounting information (Y) in Lamongan Regency.

This research proves that accounting perception (X1) has a positive and significant effect on the use of accounting information. In other words, the higher the accounting perception (X1), the higher the use of accounting information; conversely, the lower the accounting perception (X1), the lower the use of accounting information.

These results are supported by field findings showing that MSME actors in the culinary subsector in Lamongan Regency have an understanding of providing information and assisting in decision-making. This indicates that MSME actors are aware of the importance of accounting in supporting information and decision-making to achieve sustainable MSMEs.

This study aligns with the findings of Sunaryo (2021), whose research showed that accounting perception has a significant influence on the use of accounting information. The positive relationship between accounting perception and the use of accounting information suggests that a good accounting perception will be followed by good use of accounting information.

The Effect of Accounting Knowledge on the Use of Accounting Information

The SPSS output results show that the accounting knowledge variable (X2) has a t-value of 6.557, which is greater than the t-table value of 1.660, and a significance value of 0.00 (sig. < 0.05). This indicates that accounting knowledge (X2) has a significant effect on the use of accounting information (Y).

This research proves that accounting knowledge (X2) has a positive and significant effect on the use of accounting information. In other words, the higher the accounting knowledge (X2), the higher the use of accounting information (Y); conversely, the lower the accounting knowledge (X2), the lower the use of accounting information. Accounting knowledge in this context includes the processes of financial inflow and outflow, encompassing recording, classifying, and summarizing economic events for decision-making.

This finding is consistent with the research of Rahmayanti (2022), which showed that accounting knowledge partially has a positive and significant influence on the use of accounting information.

The Effect of Business Scale on the Use of Accounting Information

The SPSS output results show that the business scale variable (X3) has a t-value of 3.638, which is greater than the t-table value of 1.660, and a significance value of 0.00 (sig. < 0.05), indicating that business scale (X3) has a significant effect on the use of accounting information (Y).

This research proves that business scale (X3) has a positive and significant effect on the use of accounting information. This means that the larger the business scale (X3), the higher the use of accounting information, and vice versa, the smaller the business scale (X3), the lower the use of accounting information. Based on the research results, the company's ability to manage its business is reflected by the number of employees hired and the amount of revenue earned.

This study aligns with the research by Dewi & Restika (2018), which concluded that business scale has a significant positive effect on the use of accounting information. The larger the scale of a business, the greater the influence on the use of accounting information.

The Influence of Accounting Perception, Accounting Knowledge, and Business Scale on the Use of Accounting Information

The regression equation results show that all independent variables have a positive contribution to the dependent variable, meaning that an increase in each variable will encourage an increase in the use of accounting information. The constant value of 11.716 means that if the variables of accounting perception, accounting knowledge, and business scale are zero, the value of the use of accounting information is still positive at 11.716.

In the simultaneous test (F-test), the calculated F value was 69.425, which is greater than the F-table value of 2.70, with a significance level of 0.000 or < 0.05, so H_0 is rejected and H_a is accepted. This result indicates that simultaneously, all independent variables together have a significant effect on the dependent variable, namely the use of accounting information.

Additionally, the R Square value obtained is 0.684 or 68.4%. This means that the use of accounting information by MSMEs can be influenced by accounting perception, accounting knowledge, and business scale, while the remaining 31.6% is influenced by other independent variables not discussed in this study.

CONCLUSION

The results of this study show that accounting perception, accounting knowledge, and business scale simultaneously have a significant effect on the use of accounting information in culinary subsector MSMEs in Lamongan Regency. Partially, each of these variables also has a significant positive influence, meaning that the higher the understanding and knowledge of accounting in recording and bookkeeping by MSME actors, the better the use of accounting information produced. This study emphasizes that good accounting comprehension and accounting knowledge are important factors in strengthening the competitiveness and sustainability of MSMEs in the modern economic era. These findings are consistent with previous research and can serve as a basis for formulating strategies to enhance the capacity of MSME actors through training in accounting understanding and knowledge.

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