

ABSTRACT

The use of accounting information on an MSME is very important in its business activities, because by utilizing MSME accounting information it will know the continuity of its business, such as repairing and planning business performance or other managerial decision making. One of the main factors that causes problems and results in the failure of MSMEs in developing businesses is the lack of ability to use accounting information.

The purpose of this study was to determine the effect of the independent variable (X) business scale, company age and educational background on the dependent variable (Y) the use of accounting information both simultaneously and partially which is expected to provide empirical evidence about the use of accounting information on leading MSMEs in Blora Regency, which is fostered by the Blora Regency Cooperative Trade and UMKM (Dindagkop) Office.

The number of samples in this study were 18 respondents with a population of 24 MSMEs using the purposive sampling method. The analysis technique used is multiple linear regression with spss ver.23.00 application.

Based on the results of descriptive testing on MSMEs in Blora district, the level of use of accounting information is good, then the scale of MSME businesses is dominated by MSMEs on a micro scale, the age of the company is still relatively long, then the owner's educational background is dominated by respondents non accounting education background.

The results showed that simultaneous independent variables namely business scale, company age, and owner's educational background had a significant effect on the variable use of accounting information, while partially the scale of business and educational background variables had a positive effect on the variable use of accounting information, while for the independent variable of company age does not have a partial effect on the variable use of accounting information.

Keywords : MSME's, SME's , Business Scale, Company Age / Firm Age, Background Education of SME's Owner, and The Useing of Accounting Information