

**PENGARUH STRUKTUR PENGENDALIAN INTERNAL, KUALITAS SUMBER DAYA MANUSIA, KELENGKAPAN DOKUMEN ARSIP USAHA DAN FUNGSI MANAJEMEN TERHADAP PERKEMBANGAN USAHA MIKRO KECIL DAN MENENGAH (UMKM) DI KABUPATEN BANYUMAS**

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<b>Author Order</b>	of
<b>Accreditation</b>	5
<b>Abstract</b>	This research is an empirical study with a survey of MSMEs in Banyumas Regency. The purpose of this study was to determine the condition of the structure of internal control of MSMEs, to know the development of MSMEs in Banyumas Regency, to know the significance of the influence of internal control structures, the quality of human resources, the completeness of MSME business records and management functions on the development of MSME businesses both simultaneously and partially. to find out the variables that most influence the business development of MSMEs. This study uses multiple regression analysis. Based on the results of the study, it was concluded that the structure of internal control in MSMEs in Banyumas District was adequate. There are developments in the business of MSMEs in Banyumas Regency from 2012 to 2016. Simultaneously the structure of internal control, quality of human resources, completeness of business records and management functions have a significant effect on the development of MSME businesses in Banyumas Regency. Partially the quality of human resources and completeness of business records documents have a significant effect on the development of MSME businesses in Banyumas Regency, while the internal control structure and management functions have no effect on the development of MSME businesses in Banyumas Regency. Quality of Human Resources is the most influential variable on the development of MSME business in Banyumas Regency.
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