

THE EFFECT OF ACCOUNTING INFORMATION USE AND INTERNAL CHARACTERISTICS OF ENTREPRENEURS TOWARD PRODUCTIVITY OF SMALL AND MEDIUM ENTERPRISES IN BANYUMAS REGENCY

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Author Order	1 of 3
Accreditation	5
Abstract	This study aims to examines the effect of the use of accounting information and internal characteristics of entrepreneurs including accounting training, business scale and educational level toward productivity of SMEs. The use of accounting information and internal characteristics of entrepreneurs is measured by Likert scale and scale score. The sample of 94 respondents of SME entrepreneurs is selected from the population of all SME entrepreneurs in Banyumas Regency, using the quota sampling method. Analytical techniques use multiple regression to test the relationship between independent variables with dependent variables, after all all data has been valid and reliable through data quality test. The result of the test shows that business scale, educational level and accounting information use have significant influence to business productivity, while accountancy training variables have no significant influence to productivity of SMEs.
Publisher Name	Telkom University
Publish Date	2020-10-02
Publish Year	2020
Doi	DOI: 10.25124/jaf.v4i2.3294
Citation	
Source	JAF- Journal of Accounting and Finance
Source Issue	Vol 4 No 2 (2020): JAF- Journal of Accounting and Finance
Source Page	81-93
Url	
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