

ABSTRACT

The growth of micro, small and medium enterprises continues to grow rapidly, especially the City of Bekasi based on openjabar in 2017-2021. Of course, it cannot be separated from various kinds of challenges and problems, one of the problems faced by SMEs according to the Department of Cooperatives and SMEs of Central Java Province is that there are still many who are not aware of the importance of using accounting information such as financial records, neat and standardized bookkeeping. There are several factors that can influence the use of accounting information, namely education level, business scale and accounting knowledge.

This study aims to determine the effect of education level, business scale, accounting knowledge on the use of accounting information either simultaneously or partially in MSMEs (Micro, Small and Medium Enterprises) fostered by the food and beverage sector in South Bekasi District.

The analytical method used is descriptive statistical testing and multiple linear regression analysis using SPSS version 25. The sampling technique of this study was purposive sampling and obtained 60 respondents from the 86 population of MSMEs fostered by the South Bekasi food and beverage sector registered at the City Cooperatives and SMEs Service. Bekasi.

The results showed that the level of education, business scale, accounting knowledge had a simultaneous effect on the use of accounting information in MSMEs (Micro, Small and Medium Enterprises) fostered by the food and beverage sector in South Bekasi District. Partially, the level of education does not have a positive effect on the use of accounting information. Meanwhile, business scale and accounting knowledge have a positive effect on the use of accounting information in MSMEs (Micro, Small and Medium Enterprises) fostered by the food and beverage sector in South Bekasi District.

Based on the results of the research obtained, it is recommended that this study examine other variables that are assumed to affect the use of accounting information that is still rarely studied such as organizational culture, business sector, business turnover and performance expectations, and other variables. in accordance with the level taken for the education level variable, the number of employees, assets and income indicators for the business scale variable and the declarative and procedural knowledge indicators for the accounting knowledge variable, therefore further researchers are advised to research using different indicators such as education level and suitability majors for education level variables, indicators of the number of workers refer to the Central Statistics Agency (BPS) for business scale variables and indicators of identification, recording, communication for accounting knowledge variables

Keywords: *MSMEs, Education Level, Business Scale, Accounting Knowledge and Use of Accounting Information.*