

ABSTRACT

The growth of Micro, Small and Medium Enterprises (MSME's) continues to grow from year to year, especially in the City of Bandung, based on data from the Central Statistic Agency of West Java Province from 2019 to 2023. Currently, the challenges faced by MSME's in Antapani District and also the challenges faced by many MSME's are related to the management of their business finances. Most MSME's in Antapani District often don't have an adequate understanding of the importance of structured financial management. In addition, many MSME's in Antapani District have not utilized technology to help manage their business finances. In general, business owners still use manual methods to carry out financial transactions, which of course are very prone to writing errors. There are several factors that can influence the use of accounting information, namely the owner's perception, business experience and accounting knowledge.

This study aims to examine the impact of the owners perception, business experience, and accounting knowledge on the use of accounting information, both simultaneously and partially, in MSME's (Micro, Small, and Medium Enterprises) in the food and beverage sector in Antapani District.

The analysis method used is descriptive statistics and multiple linear regression analysis using SPSS version 27. The sampling technique employed is simple random sampling, and 70 respondents were selected from total population of 85 MSME owners in the food and beverage sector in Antapani District, registered with the Cooperatives and MSME's Office of Bandung City.

The result of this study indicate that owner's perception, business experience, and accounting knowledge simultaneously influence the use of accounting information among MSMEs in the food and beverage sector in Antapani District. Partially, the owner's perception have a positive influence on the use of accounting information. Meanwhile, business experience and accounting knowledge does not have a significant influence on the use of accounting information.

Based on the findings, future research is recommended to explore other variables that are assumed to influence the use of accounting information but have been rarely examined, such as business training, financial literacy, the owner's educational level, and others. Additionally, this study employed indicators that could still be further developed. The refinement of indicators should also be considered. For instance, the variable of owner's perceptions could include concern for the accuracy of financial records, the business experience variable could assess the frequency of encountering financial or accounting issues, and the accounting knowledge variable could examine the ability to use recording tools such as accounting applications or cash books.

Keywords: *Owner's Perception, Business Experience, Accounting Knowledge, Use of Accounting Information, Food and Beverage MSME's*