

***THE EFFECT OF SMEs OWNER'S PERCEPTION ABOUT ACCOUNTING
AND ENTERPRISES SCALE OF THE USE OF ACCOUNTING
INFORMATION WHICH IS IN BENGKALIS DISTRICT***

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ABSTRACT

The purpose of this research is to know the influence of the Perceptions of SMEs Perpetrators on Accounting and the Scale of Business on the Use of Accounting Information available in Bengkalis. The method used in this research is the quantitative method with the spread of the questionnaire. The population in this study is the perpetrator of SMEs in Bengkalis Prefecture. The sampling in this study used Random Sampling with the determination table of the number of samples from Jacob Cohen's cuts and obtained samples of as many as 45 respondents. Data processing using SPSS Release 25.0 for Windows. From the results of the study, the sig value for partial perception of the use of accounting information is $0,000 < 0.05$ and the thitung value is $5,366 > t_{table} 1,679$ H1 received which means that there is an influence of the accounting perception on the usage of accountancy information. It is known that the significance value for the influence of the perception of Accounting and the Business Scale simultaneously on the use of accounting information is $0,000 < 0.05$ and the value of Fcalung $19,346 > F_{table} 2,812$. Thus it can be concluded that that H3 is accepted which means there is an influence on the perceptions about accounting and business scale on the usage of accountancy information.

Keywords: SMEs Owner Perception About Accounting and Enterprise Scale the use of accounting Information