

ABSTRACT

The economic resilience of a country, especially in Indonesia, has been played by large companies, cooperatives and micro, small and medium enterprises (MSMEs). This study aims to describe and analyze the effect of entrepreneurial orientation and the use of the accounting system (AIS) on the performance of MSMEs with government support as a moderating variable. The population of this research is MSME actors in the food and beverage sector in Central Java. The sampling method for this study was purposive sampling with a total sample of 393 respondents using the Slovin formula. The research uses a quantitative approach by testing primary data collected through a questionnaire measured by a Likert scale. The data processing software used in the analysis is Statistical Product and Service Solutions version 25. The method of analysis in this study is MRA (Moderated Regression Analysis) multiple regression analysis. The results of this study indicate 1) Entrepreneurial orientation has a negative and insignificant effect on MSME performance, 2) The use of accounting information systems has a positive and significant effect on MSME performance, 3) Government support moderates or strengthens the relationship between entrepreneurial orientation and MSME performance 4) Government support is able to moderate or strengthen the relationship between the use of accounting information systems and MSME performance.

Keywords: MSME Performance, Entrepreneurial Orientation, Use of Accounting Information Systems, Government Support.