

ABSTRACT

This study aims to analyze the implementation of accounting by micro, small, and medium enterprises (MSMEs). The analysis in this study examines the relationship between education level, business scale, accounting training, and business entity separation on the implementation of accounting by MSME actors.

The population selected in this study is the MSME actors in the food sector located in Kedungwuni Subdistrict, Pekalongan Regency in 2024. Sampling was conducted using the random sampling method. The data used in this study consists of primary and secondary data. Primary data were obtained directly from the completion of questionnaires by MSME actors. Secondary data were obtained from the researchers' observations of the MSME actors in applying accounting to their businesses, as well as from other sources such as books and relevant research journals.

This study successfully collected 125 samples from physical questionnaires and online questionnaires in the form of Google Forms. Hypothesis testing was carried out using multiple linear regression analysis. The statistical test results indicate that the education level has a negative effect on the implementation of accounting by MSME actors. On the other hand, business scale, accounting training, and business entity separation have a significant effect on the implementation of accounting by MSME actors.

Keywords: Accounting implementation, MSMEs, education level, business scale, accounting training, business entity separation.