

The Influence of Accounting Knowledge and Experience Entrepreneurship Towards Business Success

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ABSTRACT

This research was carried out to analyze Accounting Knowledge and Entrepreneurial Experience on Business Success in East Telukjambe District, Karawang Regency. It is implemented in MSME managers in East Telukjambe District. By using primary data obtained through the process of distributing questionnaires to respondents. The population in this study is MSMEs in East Telukjambe District. The sampling technique used was simple random sampling with the results of 93 respondents. The tool for data analysis used is the IBM SPSS Software V 21, with the results of the analysis of accounting knowledge variables and the variability of experience in authority have a positive influence on business success. The impact of the results of this study can be used to contribute knowledge to MSMEs in East Telukjambe District about business success by taking into account accounting knowledge and entrepreneurial experience.

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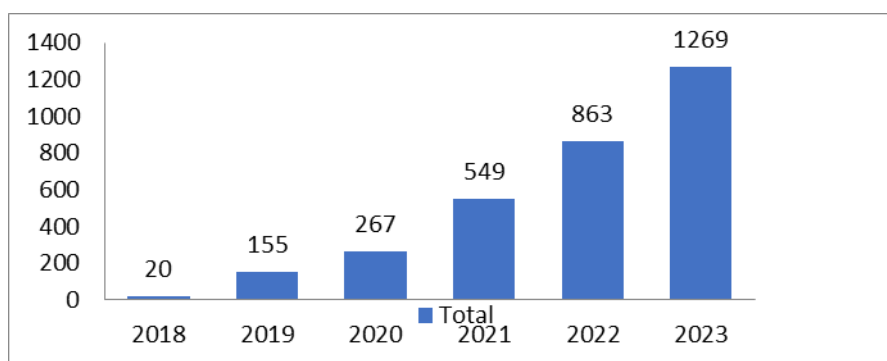
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1. INTRODUCTION

MSMEs are the main economic contributors of Indonesia, including in Karawang, precisely in East Telukjambe District, in the midst of the rapid growth of MSMEs in Karawang Regency, especially in this place, there is an interesting phenomenon that deserves attention. Despite having great potential as a driving force for local economic growth, many MSME actors feel that they are still experiencing various difficulties in running their businesses. This difficulty is inseparable from the lack of understanding of financial management and effective business

strategies. MSMEs are contributors to the national economy that play a role in national economic growth by absorbing labor which can reduce poverty and unemployment. The existence of MSME actors in Indonesia certainly receives special attention from the government because MSMEs can support the economy of small people (Komang, 2020).

The success of MSME businesses has also increased with the development of MSMEs in East Telukjambe district which continues to increase from 2018-2023. The following can be seen in the graph of the development of MSMEs.



Graph 1. Development of MSMEs in East Telukjambe District

The graph above shows that MSMEs in East Jambe Bay are increasing every year. However, this has several obstacles. One of the obstacles faced is the lack of accounting knowledge and the low level of experience they have. MSME actors do not have a sufficient understanding of basic accounting concepts, so they often have difficulty making accurate financial statements or analyzing business financial performance. MSME actors in East Telukjambe District have limitations in implementing effective business strategies. Limited entrepreneurial experience makes it difficult for them to anticipate market changes, adjust marketing strategies, or innovate products that can increase their business competitiveness.

To dig deeper into this phenomenon, a pre-survey was conducted on 20 MSME actors in East Telukjambe District. The results of the pre-survey related to accounting knowledge were concluded that some respondents expressed disagreement with the understanding of accounting knowledge. Which shows a gap in their understanding or skills related to the accounting cycle, the ability to prepare financial statements, analyze financial statements, use accounting information systems (SIA), and understanding of the code of ethics of the accounting profession. The causes of this gap are a lack of adequate formal training or education, a lack of practical experience, or a lack of necessary sources of communication. The impact of these gaps can include inaccuracies in financial reporting, difficulties in making the right business decisions, and even potential legal or financial risks for the company.

Accounting knowledge helps business actors in running their business as well as entrepreneurial experience, it is very necessary because with these two indicators they are able to see opportunities, develop, and create new business opportunities. The results of the pre-survey related to entrepreneurial experience were obtained by the conclusion that MSME actors lack a wide network in the business world. This is due to a lack of access to adequate formal training or education, a lack of practical experience in entrepreneurship, or even support from the surrounding environment. This has an impact on difficulties in facing fierce market competition, lack of ability to make strategic decisions based on accurate analysis, or even the inability to take advantage of existing business opportunities.

The inability of business actors to take advantage of business opportunities affects business success. The conclusion was obtained that the majority of MSME actors (12 out of 20) did not agree that their businesses had experienced an increase in capital. Most of the businesses surveyed face challenges in raising additional capital. Most businesses have not reached their desired growth targets or are experiencing difficulties in improving their operational performance. So respondents responded by expressing disapproval of improvements in various aspects of their business. Additional strategies and efforts are required to identify and address existing issues in order to improve performance and achieve set business goals.

Formaida Tambunan (2021), stated that accounting knowledge and entrepreneurial experience positively affect

business development, which will later contribute to the performance of new businesses. This is in line with the research of Dina Hidayati (2022) which highlights the importance of experience in shaping the knowledge and abilities necessary for business success. Mawardi (2019) stated that entrepreneurial experience has a significant positive impact on the performance of SMEs, especially in terms of increasing income and profitability. These results support the findings in the research of Sunaryanto (2021) which shows the relationship between experience and income in the context of business actors. Looking at the existing phenomena, the researcher felt the need to examine the issue in one study entitled "The Influence of Accounting Knowledge and Entrepreneurial Experience on Business Success in East Telukjambe District, Karawang Regency.

2. LITERATURE REVIEW

2.1 Resources-Based View (RBV)

Resources-Based View (RBV) was developed through the research of economists around the world, where the results of this theory are intended to create competitive advantage/competitive advantage in a company (Ozdemir et al., 2023). View Resources- Based View (RBV) claims that the company plays an important role in its capabilities so that it generates above-average profits. According to this method, the organization is seen as a point of convergence of resources and skills (Ozdemir et al., 2023). Based on this Teori Resource Based View (RBV) discussed the increasing level of competition and changes in insights, requiring every organization to continue to develop competitive strategies and innovate so that MSMEs in East Telukjambe District, Karawang Regency continue to gain a competitive advantage (Ogiemwonyi et al., 2023). Companies must be able to release innovative items that go beyond what their customers expect to gain a competitive advantage (Ogiemwonyi et al., 2023). Pendekatan Resource-Based View (RBV) has

a positive impact on improving organizational performance and productivity in innovating. Therefore, the RBV theory is related to this research, which is to study the understanding of entrepreneurship and accounting knowledge that affects business success.

2.2 Accounting Knowledge

According to Firdayanti (2021), accounting knowledge includes an understanding of how financial information is produced, processed, and used in the context of managerial decision-making. An understanding of the role of accounting in providing relevant and accurate information to managers to assist in planning, controlling, and effective decision-making in the organization. In addition, accounting knowledge also includes an understanding of management accounting concepts such as cost, budgeting, and variance analysis, as well as the ability to apply these techniques in support of management goals and the achievement of overall organizational performance.

Tambunan (2019) Accounting knowledge can be interpreted as insight in the field of accounting used by MSME entrepreneurs. In addition to Tambunan (2019), learning related to accounting can grow and develop the accounting knowledge that a manager has, so that their understanding in implementing this information will be further developed. From some of the statements above, it can be understood that accounting knowledge is an understanding of the art or discipline that provides important information to identify, list, classify, overview, communicate, and report transactions. This information is useful for interested parties to evaluate the activities of an organization efficiently, systematically, and in accordance with generally recognized standards. The indicators of accounting knowledge according to Nurabiah (2019) are as follows:

a. Understanding of Basic Accounting Concepts

This indicator refers to an understanding of basic concepts in

accounting, such as the accounting cycle, the principles of comparability, consistency, and sustainability. A correct understanding of these basic concepts is important for applying accounting methods and techniques appropriately.

b. Use of Accounting Techniques

These indicators include the ability to use accurate accounting techniques in trading and compile accurate financial transaction reports. This includes an understanding of how to record transactions, and compile financial statements in full and in accordance with specified standards.

c. Financial Statement Analysis

The importance of the ability to analyze financial statements. This includes the ability to evaluate a company's financial performance, identify trends, analyze financial ratios, and make financial forecasts.

d. Use of accounting information systems

In the scope of management accounting, Kaplan highlights the importance of using accounting information systems (SIA) to collect, manage, and analyze financial information. An understanding of how to use SIA to support managerial decision-making is an important indicator of good accounting knowledge.

e. Understanding ethics and professional responsibility

The importance of understanding ethics in accounting practice and having high professional responsibility. It includes an understanding of the accounting profession's code of ethics and the principles of integrity, objectivity, and confidentiality of information.

These indicators reflect the importance of holistic knowledge in accounting, including an understanding of basic concepts, technical skills, financial analysis, use of technology, and professional integrity.

2.3 Entrepreneurial Experience

Entrepreneurial experience is a series of real events or activities that have been experienced in running a business, and provides insights, knowledge, skills, and abilities that can be learned and applied from

those experiences. According to Riyanti (2019) Experience in entrepreneurship has an impact on the success of small businesses. This experience is gained when a person is directly involved in various entrepreneurial activities, such as marketing, production, financial management, and human resource management (Jeff Madura, 2020). Kristanto (2020) Experience is the best teacher, and competence can only be achieved over time. The complexity of actors and business dynamics also affects business sustainability. Lack of experience in business is natural, but experience must continue to be honed. Sometimes, a lack of experience in interacting, understanding others, and understanding the rhythm of the community, laws, and business regulations can be a factor in business failure. There are several indicators of corruption according to Kristanto (2020):

a. Experience in Starting and Managing a Business

Previous experience in starting and managing a business is important in evaluating a person's entrepreneurship. It includes experience in managing the operational, financial, marketing, and general management aspects of a business.

b. Success in Overcoming Business Challenges

The ability to overcome business challenges is an essential part of entrepreneurial experience. It includes experience in dealing with and overcoming issues such as market competition, economic changes, and complex operational issues.

c. Track Record of Previous Business Performance

A track record of previous business performance is something powerful in evaluating a person's entrepreneurship. Previous successes and failures in previous ventures can provide valuable insights into the skills, decisions, and strategies used by an entrepreneur.

d. Connections and Networks in the Business World

Connections and networks in the business world are important in evaluating a person's entrepreneurial experience. The

ability to build and maintain strong interactions and relationships with customers, business partners, investors, and other stakeholders can influence the success of a business.

e. **Entrepreneurial and Managerial Skills Development**

Experience in the development of entrepreneurial and managerial skills is also an important indicator. This includes participation in training programs, seminars, or courses related to entrepreneurship, as well as experience in developing business ideas, designing business models, and managing teams.

2.4 *Business Success*

Business success is a priority goal for a company, to achieve success. In general, success occurs when the situation is more advanced than what has been done before. Ramadini (2019) stated that business success is described as a condition that shows improvement or improvement compared to the previous situation. Ranto (2019) Success in entrepreneurship is not always measured by how much wealth is collected or obtained, wealth can be achieved through various ways that create added value. Success in trying is more visible from a person's ability to design, establish, and manage a business from something that has not been previously formed, has not yet been running, or even did not exist.

According to Ardiyanti & Mora, (2019). Business success can be interpreted as an effort that involves energy and thought to create change in a more growing, good and advanced direction. According to Iskandar and Safrianto (2020), entrepreneurial success can be achieved by entrepreneurs if they have all the personality factors that have been described previously and can be measured from the level of business income obtained. Suryana (2020) revealed that to achieve success as an entrepreneur, one needs to increase creativity in detail and precisely, as

well as desires and inaccuracies in fighting uncertainty, in terms of time and finances. So the success of entrepreneurship is to achieve the vision and mission that is made. Business success is often associated with business development, which means a process of increasing quantity in various aspects of the company. According to Ramadini (2019), business success is basically a condition in which the business improves compared to the previous state and is able to achieve the desired goals. This success can be measured through five indicators, namely:

a. **Increase in sales**

Increasing sales is one of the indications of whether the business is successful or not in competition.

b. **Increased production yield**

The increase in business productivity will be an indicator to determine the size of business production. This affects income so that it affects the size of the profit obtained.

c. **Increased profits**

Profit is the added value obtained from sales after taking capital and production costs, which plays a role in determining the level of productivity in the future.

d. **Business Growth**

Business growth can be measured through increased sales, profits, and assets. The higher the business growth rate, the better the performance and sustainability of the business.

e. **Fast and satisfactory business development**

Business development is an effort made so that the business can continue to grow and achieve success. This process is carried out on businesses that have been running and show the potential to develop further.

2.5 *Framework of Thought*

Frameworks or theoretical lines of thought are the depictions of variable correlations in a study that are described by a logical framework of thought.

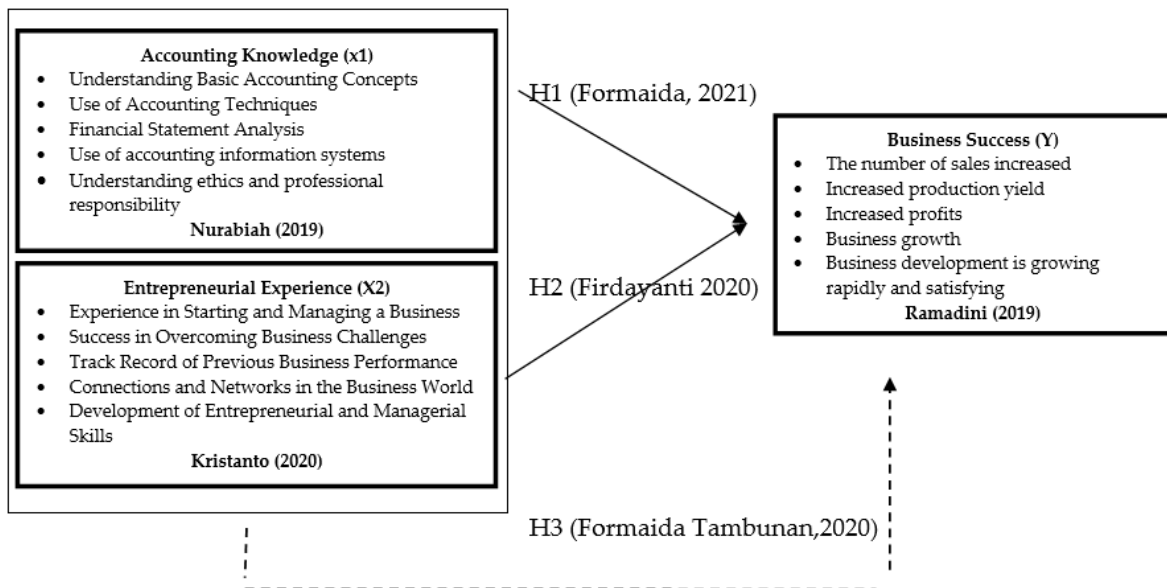


Figure 1. Thought Framework

From the flow of thought, there are three variables, namely independent variables (X1 and X2 variables) and dependent variables (Y variables). In this right, accounting knowledge (X1), entrepreneurial experience (X2), and business success (Y).

2.6 Hypothesis

Based on the description above, the hypothesis used is:

H1 = accounting knowledge (X1) affects the success of the business (Y).

H2 = entrepreneurial experience (X2) affects business success (Y).

H3 = accounting knowledge (X1) and entrepreneurial experience (X2) affect business success (Y).

3. METHODS

3.1 Type of Research

The type of research used is quantitative research, with hypothesis testing to analyze variables, using measurable data, and utilizing appropriate analysis tools.

3.2 Data Type

Primary data was obtained through questionnaires that were distributed to respondents and were directly related to the problem being studied. Meanwhile, secondary data is obtained from sources such as the company's official website, related journals, book references, and information

from other parties that are in line with this research.

3.3 Population and Sample

The population in this study is MSMEs in East Telukjambe District, Karawang Regency in 2022 which has a total of around 1,269 MSME actors. The sample in this study was calculated using the Slovin Formula

Slovin's formula is: $n = \frac{N}{1+N.e^2}$

Information:

n = Number of samples

N = Total Population

e = 10% = 0,10

Based on the formula above, the minimum number of samples is calculated as follows:

$$n = \frac{1269}{1 + 1269.0,10^2} = 92,707$$

Because the result of the calculation is 92,707, the researcher rounded it to 93 so the sample used is 93 MSMEs. The sampling technique uses simple random sampling where the method of determining the sample is by taking sample members from the population randomly without considering the level in the population.

4. RESULTS AND DISCUSSION

Descriptive Statistical Analysis

The analysis is to identify the characteristics of the variables being studied,

such as determining the minimum value, maximum value, average value, and standard

deviation. This test is carried out so that the variables used can be easier to understand.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting Knowledge (X1)	93	15	25	21.90	2.322
Entrepreneurial Experience (X2)	93	33	50	41.12	4.206
Business Success (Y)	93	15	25	21.34	2.019
Valid N (listwise)	93				

Source: Results of IBM V 21 SPSS Software processed by the author 2024

- 1) Accounting Knowledge Variables, based on the results of the test on 93 respondents with a minimum score of 15, a maximum value of 25 and a standard deviation of 2.322. So it can be concluded that the average value of accounting knowledge is 21.90.
- 2) Entrepreneurial Experience Variable, based on the results of the test on 93 respondents with a minimum score of 15,
- 3) Business Success Variable, based on the results of the test on 93 respondents with a minimum score of 15, a maximum value of 25 and a standard deviation of 2.019. So that the average value of business success is 21.34

Classical Assumption Test

Normality Test

Table 1.3 Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		93
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.10118804
	Absolute	.100
Most Extreme Differences	Positive	.059
	Negative	-.100
Kolmogorov-Smirnov Z		.965
Asymp. Sig. (2-tailed)		.309

a. Test distribution is Normal.

b. Calculated from data.

Source: Results of IBM V 21 SPSS Software processed by the author 2024

Based on Table 1.3 of the One-Sample Kolmogorov-Smirnov Test, Asymp Sig (2-tailed) is 0.309 > 0.05, then the data is

normally distributed. In this study, there were 93 data used for observation, and all of them met the assumptions in the normality test.

Multicollinearity Test

Table 1.4 Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIP

1	(Constant)	3.399	1.378		2.466	.016		
	Accounting Knowledge (X1)	.670	.053	.770	12.703	.000	.899	1.113
	Entrepreneurial Experience (X2)	.080	.029	.166	2.735	.008	.899	1.113

Source: Results of IBM V 21 SPSS Software processed by the author 2024

Based on Table 1.4 of the multicollinearity test, the value of the Variance Inflation Factor (VIF) variable of accounting knowledge and entrepreneurial

experience, does not exceed 10. The VIF value is 1.113, the tolerance value > 0.1. So it can be interpreted that all variables do not have a multicollinearity problem.

Heterogeneity Test

Table 1.5 Heterogeneity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	2.962	.893		3.315	.001
	Accounting Knowledge (X1)	-.060	.034	-.189	-1.757	.082
	Entrepreneurial Experience (X2)	-.020	.019	-.116	-1.074	.186

Source: Results of IBM V 21 SPSS Software processed by the author 2024

Based on Table 1.5, the significant values for the Accounting Knowledge variable were 0.082 > 0.05, and for

Entrepreneurial Experience 0.286 > 0.05. Therefore, it is concluded that there are no heteroscedasticity symptoms in all variables.

Multiple Linear Regression Analysis

Table 1.6 Multiple Linear Regression Analysis Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	3.399	1.378		2.466	.016
	Accounting Knowledge (X1)	.070	.053	.770	12.703	.000
	Entrepreneurial Experience (X2)	.080	.029	.166	2.735	.008

Source: Results of IBM V 21 SPSS Software processed by the author 2024

Based on table 1.6 above, the equation model for multiple linear regression is as follows:

$$Y = 3,399 + 0,670 X_1 + 0,080 X_2$$

- 1) A constant coefficient of 3.399 has a positive value, then Business Success (Y) has a value of 2.247 if accounting knowledge (X₁) and entrepreneurial experience (X₂) have a value of zero or constant.
- 2) Accounting knowledge has a regression coefficient of 0.670. With a positive value, each variable of

accounting knowledge increases by one unit assuming that the other variables remain, then the business success is worth 0.670.

- 3) Entrepreneurial experience has a regression coefficient of 0.080. With a positive value, each variable of entrepreneurial ability increases by one unit assuming that the other variables remain, then the business success is worth 0.080.

Coefficient of Determination Test

Table 1.7 Determination Coefficient Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.838 ^a	.702	.696	1.113

Source: Results of IBM V 21 SPSS Software processed by the author 2024

Based on the table, the total Adjusted R Square for accounting knowledge (X₁) and entrepreneurial experience (X₂), to business success (Y) is 0.702. This figure can be used for

business success is 70.2% and the remaining 29.8% is obtained from the contribution of other variables.

Partial Effect Test (t-Test)

Table 1.8 Test T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.399	1.378		2.466	.016
	Accounting Knowledge (X1)	.670	.053	.770	12.703	.000
	Entrepreneurial Experience (X2)	.080	.023	.166	2.735	.008

Source: Results of IBM V 21 SPSS Software processed by the author 2024

Based on the results of data processing in Table 1.8, the impact of the partial influence of each independent variable on the dependent variable can be analyzed as follows:

- 1) The first hypothesis reveals that Accounting Knowledge has a significant effect on business success. Based on Table 1.8, the t-count value is 12.703, while the t-table obtained is 1.987, with a significance value of 0.000. Because the t-calculation value is greater than the t-table and the significance value is less than 0.05, it can be concluded that Accounting Knowledge has an influence on

business success. Thus, the first hypothesis was accepted.

- 2) The second hypothesis reveals that Entrepreneurial Experience has a significant effect on business success. Based on Table 1.8, the t-count value is 2.735, while the t-table obtained is 1.987, with a significance value of 0.008. Because the t-count value is greater than the t-table and the significance value is less than 0.05, it can be concluded that Entrepreneurial Experience has an influence on business success. Thus, the second hypothesis is accepted.

Simultaneous Effect Test (Test f)

Table 1.9 Test F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	263.429	2	131.714	106.259	.000 ^b
	Residual	111.561	90	1.240		
	Total	374.989	92			

- a. Dependent Variable: BUSINESS SUCCESS (Y)
- b. Predictors: ENTREPRENEURIAL EXPERIENCE (X₂), ACCOUNTING KNOWLEDGE (X₁)

Source: Results of IBM V 21 SPSS Software processed by the author 2024

Based on Table 1.9, the significance value of the simultaneous test results is $0.000 < 0.05$. Then the hypothesis is accepted. F-calculation of 106.259, > 3.20 , it can be interpreted that Accounting Knowledge (X₁) and Entrepreneurial Experience (X₂) simultaneously have a significant effect on the bound variable, namely Business Success (Y).

DISCUSSION

The Influence of Accounting Knowledge on Business Success

Based on the results of the research, the influence of accounting knowledge on the success of the business strengthens the theories and hypotheses proposed. The test results show that accounting knowledge has a positive impact on business success, as evidenced by the t-calculation value $> t$ -table, as well as the significance value of < 0.05 . According to Firdayanti (2021), accounting knowledge includes an understanding of how financial information is produced, processed, and used in the context of managerial decision-making. Meanwhile, success is the main aspect in a company, where every activity carried out aims to achieve that success. Accounting knowledge helps business owners in making realistic budgets so that fund allocations can be appropriately distributed for business development. Good planning and based on accounting data allows businesses to grow sustainably. According to Firdayanti (2021), the usefulness of accounting knowledge for companies is to measure the development (progress or setback) of a company, provide an overview of the company's financial condition when it needs a letter from a bank or other party, and become a reference in determining policies to be taken in the future.

The Influence of Entrepreneurial Experience on Business Success

Based on the results of the research on the influence of entrepreneurial experience on business success shows that the

entrepreneurial experience of MSME actors has a positive impact in developing their businesses. Entrepreneurial experience can be a learning for MSME actors in making decisions, understanding consumers, having a market network, being confident and having skills in developing the business they are running. The longer a person is in the business field, the more it increases knowledge of consumer tastes or behaviors. Skills will indirectly increase and more business relationships or customers will be successfully netted (Yayan Andrian, 2020). This supports previous research by Hadiyah Fitriyah (2020) which stated that entrepreneurial experience has a positive and partially significant effect on business development.

The Influence of Accounting Knowledge and Entrepreneurial Experience on Business Success

Based on the results of research on the influence of accounting knowledge and entrepreneurial experience on the success of MSME businesses, it was found that these two factors contribute to business success. This indicates that the accounting knowledge of business actors is reflected in how business actors or managers manage the company's finances. In other words, the application of accounting practices in a company gives an idea of the extent to which business actors understand accounting. Entrepreneurial experience. Accounting knowledge provides a solid foundation in financial management and decision-making based on accurate financial data, while business experience adds insight into how to deal with practical challenges in the business world. Accounting knowledge provides a solid foundation in financial management as well as decision-making based on accurate financial data, while entrepreneurial experience enriches insights in facing practical challenges in the business world. The combination of

accounting knowledge and business experience can increase efficiency, reduce risk, and enable better business planning. This has a positive impact on the overall success and sustainability of the business for MSME actors, as well as contributing to the development of the business being run. Entrepreneurial experience also includes an understanding of the profits earned both monthly and annually. In addition, business experience can be a valuable learning place for MSME owners in making strategic decisions to develop their businesses. The results of this study are in line with previous research by Firdarini (2023) revealing that accounting knowledge and entrepreneurial experience have a positive effect and have simultaneous significance on business development.

5. CONCLUSION

- 1) Accounting knowledge partially affects the success of MSME businesses. Accounting knowledge helps business owners in making realistic budgets so that fund allocations can be distributed appropriately for business development. Good planning and based on accounting data allows businesses to grow sustainably.
- 2) Entrepreneurial experience partially affects the success of MSME businesses. This experience can be a learning for MSME actors in making business decisions, understanding consumer needs and behaviors, building and expanding market networks, increasing self-confidence,

and developing the skills needed to manage and expand their businesses.

- 3) Accounting knowledge and entrepreneurial experience for the success of MSME businesses. Accounting knowledge provides a solid foundation in financial management and decision-making based on accurate financial data, while business experience adds insight into how to deal with practical challenges in the business world. Accounting knowledge and business experience can increase efficiency, reduce risks and do better business planning. So that it will have a positive impact on the success and sustainability of the business as a whole.

IMPLICATION

- 1) It is hoped that MSME actors will participate in the development of training and education programs based on case studies in order to learn better practices and hone the skills of MSMEs .
- 2) After receiving training and education, MSME actors are expected to be able to prepare good financial reports so that they are able to attract investors to get better funding.
- 3) The researcher is then expected to be able to add research variables and expand the scope of research and increase the variables and sample population so that they can compare the results obtained.

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