

ABSTRACT

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PERCEPTION OF MSME BUSINESS PERFORMERS ON THE ROLE OF ACCOUNTING AS A SOLUTION IN MANAGING MSME BUSINESS IN THE CEGER AREA

This study is aimed to determine the perceptions of Micro, Small and Medium Enterprises (MSMEs) business actors in the Ceger Region regarding the role of accounting in business management. This study shows that there are MSME business actors who have not implemented accounting in their business management due to a lack of understanding in the field of accounting. However, they still assume that the role of accounting is indispensable in business management. Therefore, the perception of MSME business actors on the role of accounting is needed as an important solution in dealing with these problems. The results of this study indicate that one of the greatest benefits of applying accounting is the basis for consideration in determining prices. This study uses a quantitative descriptive approach and literature review with primary data obtained through questionnaire distribution. The results of this study are limited because it only covers one area, so it is expected for further research to expand the coverage area studied so that the results obtained are more optimal.

Keywords: accounting perception, MSME, business management