

**THE EFFECTS OF ACCOUNTING KNOWLEDGE, AGE OF BUSINESS,
SCALE OF BUSINESS, AND TYPE OF BUSINESS OWNERSHIP ON THE
USE OF ACCOUNTING INFORMATION IN BUSINESS IN THE DISTRICT
OF GRESIK
(Empiric Study on Micro, Small and Medium Enterprises in the City of Gresik)**

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ABSTRACT

The purpose of this study is to determine how the influence of several factors such as accounting knowledge, age of business, scale of business and type of business ownership on the use of accounting information.

This type of research is quantitative research with a descriptive approach. The location of the research is in the city of Gresik, taking a sample of 65 respondents. The data collection was carried out by using a questionnaire and test with SPSS 22.

The results of the study indicate that the results of study of the equation multiple linear analysis on accounting knowledge is $0.000 < 0.05$ and for t_{count} is $5.734 > t_{table} 2,000$, at operating age of $0.119 > 0.05$ and for t_{count} $1.580 < t_{table} 2000$, then on a business scale of $0.178 > 0.05$ and for t_{count} $1.364 < t_{table} 2000$, and at type of business ownership is $0.069 > 0.05$ and for t_{count} is $1.849 < t_{table} 2000$. From this, it can be seen that accounting knowledge (X1) has an effect on the use of accounting information and age of business (X2), business scale (X3), and type of business ownership (X4) has no effect on the use of accounting information.

Keywords: MSME, Accounting Knowledge, Age of Business, Business Scale, and Type of Business Ownership.