FACTORS AFFECTING THE USE OF ACCOUNTING INFORMATION WITH ENVIRONMENTAL UNCERTAINTY AS A MODERATING VARIABLE

Diva Maulidah¹, Lia Ristiani², Alselina Saputri³, Acep Komara⁴
Universitas Swadaya Gunung Jati, Indonesia
Email: divamaulida626@gmail.com¹, liarialistiani10@gmail.com², alselina02@gmail.com³, acep.komara@ugj.ac.id⁴

ABSTRACT
We realize that accounting information is very important for MSMEs today in the era of digitalization, where this research aims to obtain empirical evidence of variables that can influence it. The total research population was 50 MSMEs in the city of Cirebon and the sample was 40 MSMEs because of the population of 50 MSMEs that had used computerization, there were 40 MSMEs. The purposive sampling method was chosen to determine the sampling technique. The data analysis technique uses Moderated Analysis Regression (MRA). The conclusion that can be shown is as follows: the use of accounting information can be influenced by accounting knowledge or accounting training. The owner's education does not affect the use of accounting information. The use of accounting information can also be influenced by business size/scale of business. Environmental uncertainty can strengthen the influence of accounting knowledge on the use of accounting information. Environmental uncertainty cannot strengthen the effect of accounting training. The results of this research can be used as a reference for MSMEs to be motivated to use accounting information to improve MSME performance.

INTRODUCTION
MSMEs are one of the sources of income for the people of the city of Cirebon with various types of MSME variants in the city of Cirebon, where these MSMEs have a tremendous influence on the increase and circulation of the economy, especially in the city of Cirebon, based on data sources from DKUKMPP in the city of Cirebon in 2022 as many as 2206 MSME players from various fields, In this case, out of 2206 MSMEs, there are still many that do not have NIB and there are still many who have not used or applied the use of accounting and computerization in managing financial transactions and marketing systems so that researchers took 50 MSMEs in the city of Cirebon to be the population, then researchers conducted surveys and distributed questionnaires and those that had used computerization in financial reports, marketing, transactions, and financial management were 40 MSMEs, therefore researchers took a sample of 40 MSMEs.

Accounting users, especially in this case SMEs, should pay more attention to the importance of accounting information on the business they run, given the enormous benefits of accounting information for SMEs as a decision-making tool (Holmes & Nicholls, 1988). The reality is that currently there are not a few SMEs that do not understand, compile, or use accounting information as a tool in business management. One of them occurred in the city of Cirebon, as revealed by the Cirebon City Cooperative and UMKM Office, which stated that...
Small and Medium Enterprises in Cirebon City were still low in terms of the use of accounting information (Cirebon UMKM Cooperative Office, 2024). It is further explained that the correct application of accounting to the business being managed will allow for obtaining a lot of information from systematically compiled financial statements. For example, how much profit is obtained, in the form of additional capital achieved and the balance of rights and obligations owned. Because good and accurate financial management will have a positive impact on the MSME business itself. The main problem in the development of MSMEs is regarding financial management in the business because good management requires good accounting skills by MSME business actors. Whereas the existence of financial reports will allow owners to obtain data and information that is systematically arranged (Candra et al., 2020).

Several previous studies have revealed that accounting knowledge, accounting training, owner education, business age, and environmental uncertainty affect the use of accounting information.

Factors that can motivate MSMEs to use the first accounting information system Accounting Knowledge, accounting knowledge according to (Fitriyah, 2006) shows that accounting knowledge has a positive effect on the use of accounting information. These results are also supported by research by (Wiratno & Setyaningrum, 2014) which concluded that the owner's accounting knowledge has a significant positive effect on the use of accounting information.

However, the results of this study differ from research conducted by (Afrianti & Uzlaiwat, 2022), which shows that accounting knowledge has no significant effect on the use of accounting information. This is because business owners note that on average they do not have knowledge of accounting science and use accounting as a good record of their business finances.

The use of information is further influenced by the Accounting Training factor (Rudiantoro & Siregar, 2012) state that one of the main problems in MSMEs is an untrained workforce, so training is very important, especially training in preparing financial reports. Besides that inappropriate training targets are also a problem such as the suitability of training materials to the needs of MSME actors, as well as the lack of continuous socialization regarding the training held (Rudiantoro & Siregar, 2012).

The use of information is further influenced by the Accounting Owner Education factor. According to (Anisykurlillah & Rezqika, 2019), owner education has a positive effect on accounting information user, and according to (Imtihanah et al., 2022) also stated that owner education has a positive effect on the use of accounting information in MSMEs. However, different results were shown by (Siti Nurhayati Nafsiah & Raka Yudha Birahma, 2022); (Pasaribu et al., 2018); (Yolanda et al., 2020) that the education of MSME owners was unable to influence MSMEs to use accounting information.

The use of information is further influenced by the Accounting Business Size factor According to (Anisykurlillah & Rezqika, 2019) states that business size has a positive effect on users of accounting information. Likewise, according to (Suastini & Dewi, 2018) states that business size has a positive and significant effect on the understanding of MSMEs.

The purpose of this study is to obtain empirical evidence regarding the variables that can
Factors Affecting The Use Of Accounting Information With Environmental Uncertainty As A Moderating Variable

influence it. The research population was 50 MSMEs in the city of Cirebon and the sample was 40 MSMEs because of a population of 50 MSMEs that have used computerization there are 40 MSMEs.

Environmental uncertainty also plays a role in the willingness of MSMEs to use accounting information. MSMEs will be motivated to use information related to accounting when there is high uncertainty due to the covid-19 pandemic. Therefore, from the results in the field and what has been researched by several experts, we chose the title "Factors Affecting the Use of Accounting Information with Environmental Uncertainty as a Moderating Variable".

Motivation Theory

The concept of motivation was developed from psychological theory and plays a central role in organizational behavior research (Ryan & Deci, 2020). Based on psychological theory, motivation refers to an individual's psychological forces that determine his or her behavior, level of effort, and perseverance in the face of obstacles.

Meanwhile, according to (Astiani & Sagoro, 2018), motivation theory explains how a person's desire to use information related to accounting is influenced by insight into accounting.

Similarly, (Bédard et al., 1993) and (Spilker & Prawitt, 1997) put forward their theory, which emphasizes that with a person's motivation to learn and understand knowledge about accounting, it will be able to increase the understanding of managers / entrepreneurs to use and apply accounting information in their companies. Finally, the theory concludes that the ability of business owners/managers to use accounting information in their business practices will be better if they have good and high accounting knowledge.

RESEARCH METHODS

Population and Sample

This research was conducted on MSMEs in the Cirebon City area that have implemented computerization as a population of 50. The sample taken was 40 MSMEs whose criteria had used computerization.

This study uses a sampling technique, namely purposive sampling technique. MSMEs used as research data must have implemented computerization in recording financial reports or preparing financial reports.

The questionnaire measurement uses a 5-point Likert scale, namely if the company prepares and uses accounting information, it is given a score of 1-5, where point 1 illustrates that accounting information is never, or very low in preparation or use, up to point 5 for a very high or very frequent level of preparation and use (Nurhayati, 2013). The accounting knowledge variable uses two measurement dimensions that are usually used in audit studies (Spilker & Prawitt, 1997), namely: Accounting training relates to participation in training that has been attended (Hudha, 2017). Owner education is the level of education that has been followed by MSMEs (Hudha, 2017). Business size shows the size of a company which can be measured by total assets, total revenue, and the number of workers owned by the company (Rudiantoro & Siregar, 2012). The use of accounting information is measured by the intensity of recording financial transactions, and the consistency of making financial reports (Astiani & Sagoro, 2018). Environmental Uncertainty as a moderating variable, which will be measured through non-economic information, such as government regulations, business competition,
market opportunities, price predictions, and others (Nurhayati, 2013).

The data analysis technique used in this research model is the Moderate Regression Analysis (MRA) technique. The MRA technique was chosen to analyze the hypothesis by including moderation variables:

\[PIA = a + \beta_1 PNA + \beta_2 PLA + \beta_3 PNP + \beta_4 UU + \beta_5 PNA KL + \beta_6 PLA KL + \beta_7 PNP KL + \beta_8 UU KL + e\]

Description:
\(a\) = constant
\(\beta_1, 2, 3, 4, 5\) = intercepts

PNA = accounting knowledge
PLA = accounting training
PNP = MSME education
UU = Business Size
KL = environmental uncertainty
PIA = use of accounting information
e = error

RESULTS AND DISCUSSION
Descriptive Statistical Test Results
The range of data from the distribution of questionnaires distributed to respondents is shown from descriptive statistics. The following is descriptive statistical testing:

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Min</th>
<th>Max</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>PIA</td>
<td>40</td>
<td>34</td>
<td>50</td>
<td>42.8</td>
<td>4.267</td>
</tr>
<tr>
<td>PNA</td>
<td>40</td>
<td>18</td>
<td>30</td>
<td>22.55</td>
<td>2.669</td>
</tr>
<tr>
<td>PLA</td>
<td>40</td>
<td>12</td>
<td>20</td>
<td>16.9</td>
<td>2.193</td>
</tr>
<tr>
<td>PNP</td>
<td>40</td>
<td>5</td>
<td>15</td>
<td>9.35</td>
<td>4.359</td>
</tr>
<tr>
<td>UU</td>
<td>40</td>
<td>12</td>
<td>23</td>
<td>17.725</td>
<td>2.828</td>
</tr>
<tr>
<td>KL</td>
<td>40</td>
<td>12</td>
<td>25</td>
<td>18.425</td>
<td>2.550</td>
</tr>
</tbody>
</table>

Source: primary data processed, 2024

The total number of questionnaires distributed was 40 respondents. The descriptive statistical table of variables, PIA (use of accounting information) obtained a minimum value of 34, a maximum value of 50, a mean value of 42.8 and a standard deviation of 4.267. The test results show low standard deviations. The PNA (accounting knowledge) variable obtained a minimum value of 18, a maximum value of 30, a mean value of 22.55 and a standard deviation value of 2.669. On average, respondents answered with low standard deviations. PLA (accounting training) obtained a minimum value of 12, a maximum value of 20, a mean value of 16.9 and a standard deviation of 2.193. The deviation of the questionnaire data is low. PNP (owner education) obtained a minimum value of 5, a maximum value of 20, a mean value of 9.35 and a standard deviation of 4.359. The test results show low standard deviation of the data. UU (business size) obtained a minimum value of 12, a maximum value of 23, a mean value of 17.725 and a standard deviation of 2.828. The deviation of the questionnaire data is low. KL
(environmental uncertainty) obtained a minimum value of 12, a maximum value of 25, a mean value of 18.425 and a standard deviation of 2.550. Standard deviation of data is low.

**Validity & Reliability Test Results**

Research instruments are measured using validity tests and reliability tests. Validity testing is measured using the magnitude of the significance value must be smaller than 0.05. The following are the results of the validity test:

<table>
<thead>
<tr>
<th>Description</th>
<th>Sig</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>PIA</td>
<td>0.00</td>
<td>Instrument valid</td>
</tr>
<tr>
<td>PNA</td>
<td>0.00</td>
<td>Instrument valid</td>
</tr>
<tr>
<td>PLA</td>
<td>0.00</td>
<td>Instrument valid</td>
</tr>
<tr>
<td>PNP</td>
<td>0.00</td>
<td>Instrument valid</td>
</tr>
<tr>
<td>UU</td>
<td>0.00</td>
<td>Instrument valid</td>
</tr>
<tr>
<td>KL</td>
<td>0.00</td>
<td>Instrument valid</td>
</tr>
</tbody>
</table>

Source: primary data processed, 2024

Table 2 shows the conclusion that all variables, both independent variables, dependent variables, and moderating variables, have met the validity test. Each variable obtained a significant value <0.05. The second instrument test result is the reliability test.

<table>
<thead>
<tr>
<th>Description</th>
<th>Cronbach alpha</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>PIA</td>
<td>1.022</td>
<td>Instruments variable</td>
</tr>
<tr>
<td>PNA</td>
<td>1.023</td>
<td>Instruments variable</td>
</tr>
<tr>
<td>PLA</td>
<td>1.023</td>
<td>Instruments variable</td>
</tr>
<tr>
<td>PNP</td>
<td>1.017</td>
<td>Instruments variable</td>
</tr>
<tr>
<td>UU</td>
<td>1.019</td>
<td>Instruments variable</td>
</tr>
<tr>
<td>KL</td>
<td>1.020</td>
<td>Instruments variable</td>
</tr>
</tbody>
</table>

Source: primary data processed, 2024

Cronbach alpha shows each variable of 1.022, 1.023, 1.023, 0.017, 1.019, 1.020. The reliability of the research is fulfilled where the Cronbach alpha results obtained a value > 0.70.

**Classical Assumption Test Results**

**Normality Test Results**

Kolmogorov-Smirnov to detect the research data used must be normally distributed. The following is presented the normality test of the Kolmogorov-Smirnov method:

<table>
<thead>
<tr>
<th>Hasil Uji Kolmogorov Smirnov</th>
</tr>
</thead>
<tbody>
<tr>
<td>N 40</td>
</tr>
<tr>
<td>Exact Sig. (2-tailed)</td>
</tr>
<tr>
<td>Point Probability</td>
</tr>
</tbody>
</table>

Source: primary data processed, 2024
The Kolmogorov Smirnov test is determined from the sig value must be > 5%. Based on the test results, the significance value is 0.1528 > 5%, indicating that the research data used is normal.

Multicollinearity Test Results

This test can be concluded from the VIF and tolerance values. The following presents the results of the multicollinearity test:

<table>
<thead>
<tr>
<th>Description</th>
<th>VIF Value</th>
<th>Tolerance Value</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>PIA</td>
<td>1.2252</td>
<td>0.8162</td>
<td>Fulfilled</td>
</tr>
<tr>
<td>PNA</td>
<td>1.0601</td>
<td>0.9433</td>
<td>Fulfilled</td>
</tr>
<tr>
<td>PLA</td>
<td>1.3183</td>
<td>0.7585</td>
<td>Fulfilled</td>
</tr>
<tr>
<td>PNP</td>
<td>1.0646</td>
<td>0.9393</td>
<td>Fulfilled</td>
</tr>
<tr>
<td>UU</td>
<td>1.1967</td>
<td>0.8356</td>
<td>Fulfilled</td>
</tr>
<tr>
<td>KL</td>
<td>1.0666</td>
<td>0.9375</td>
<td>Fulfilled</td>
</tr>
</tbody>
</table>

Source: primary data processed, 2024

Multicollinearity can be shown from the tolerance value < 1 and the VIF value < 10. The test results can prove that there is no multicollinearity.

Heteroscedasticity Test Results

The Glejser test serves to measure heteroscedasticity as seen in Table 6 below:

<table>
<thead>
<tr>
<th>Description</th>
<th>SIG</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>PIA</td>
<td>0.3026</td>
<td>Homkedastisitas</td>
</tr>
<tr>
<td>PNA</td>
<td>0.6038</td>
<td>Homkedastisitas</td>
</tr>
<tr>
<td>PLA</td>
<td>0.1523</td>
<td>Homkedastisitas</td>
</tr>
<tr>
<td>PNP</td>
<td>0.3273</td>
<td>Homkedastisitas</td>
</tr>
</tbody>
</table>

Source: primary data processed, 2024

Table 6 draws the conclusion that homoscedasticity has occurred. The test results show a significance value > 0.05. The results of heteroscedasticity testing have a significance > 0.05, meaning that the research data is free from heteroscedasticity.

Coefficient of Determination Results

The R value and adjusted R Square show the coefficient of determination. The following are the test results:

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R S</th>
<th>Std. Error Of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.802</td>
<td>0.643</td>
<td>0.602</td>
<td>8,292</td>
</tr>
</tbody>
</table>

Source: primary data processed, 2024

R obtained a value of 0.802 and Adjusted R Square is 0.602. As much as 60.2% of variables are able to influence MSMEs in using accounting information.

F Test Results

The following presents the results of the F test:
Factors Affecting The Use Of Accounting Information With Environmental Uncertainty As A Moderating Variable

Table 8
F Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>4</td>
<td>46.9</td>
<td>2.92</td>
<td>0.000</td>
</tr>
<tr>
<td>Residual</td>
<td>35</td>
<td>1.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>39</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data processed, 2024

The significance value is 0.000. The results of the F test show a significance value <0.05, it can be concluded that the research model is appropriate.

Results of the t-test

Based on the analysis of Moderated Regression Analysis (MRA) using multiple interactions that can be used for multiplication of two or more variables.

The t-test results are determined by the magnitude of the significance value. The following is the conclusion of the Moderated Regression Analysis (MRA) test:

Table 9
Hypothesis Testing Results

<table>
<thead>
<tr>
<th>Description</th>
<th>B</th>
<th>Sig</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>PNA -&gt; PIA</td>
<td>0.505</td>
<td>0.046</td>
<td>Accepted</td>
</tr>
<tr>
<td>PLA -&gt; PIA</td>
<td>0.571</td>
<td>0.065</td>
<td>Rejected</td>
</tr>
<tr>
<td>PNP -&gt; PIA</td>
<td>0.312</td>
<td>0.286</td>
<td>Rejected</td>
</tr>
<tr>
<td>UU -&gt; PIA</td>
<td>0.544</td>
<td>0.022</td>
<td>Accepted</td>
</tr>
<tr>
<td>PNA KL -&gt; PIA</td>
<td>0.638</td>
<td>0.014</td>
<td>Accepted</td>
</tr>
<tr>
<td>PLA KL -&gt; PIA</td>
<td>0.524</td>
<td>0.098</td>
<td>Rejected</td>
</tr>
</tbody>
</table>

Source: primary data processed, 2024

Discussion

Accounting Knowledge and Use of Accounting Information

The significance value of PNA -> PIA is 0.046. Hypothesis 1 can be concluded that accounting knowledge has a positive effect on the use of accounting in the organization. This motivation theory is able to support the results of this test. MSMEs with a level of accounting knowledge can be motivated to use accounting information. The results of the search in the field of UMKM in Cirebon City, some of which have organized recording, bookkeeping, and financial management and some have not used it but 90% have used it so that MSMEs are interested in using accounting information. UMKMs in Cirebon City have quite a high knowledge of financial management and understand cash, accounts receivable, accounts payable, profit and loss, and so on.

MSMEs in Cirebon City already know the amount of sales and the amount of costs incurred by MSMEs. Furthermore, to manage finances, these MSMEs know financial records, cash in and cash out, and other financial records such as profit and loss, balance sheets, and so on. The motivation of UMKM in Cirebon City is 90% very enthusiastic and some have also participated in learning accounting knowledge. So that MSMEs are motivated to use accounting information in running their business.

According to (Lasdi & Mulia, 2014); (Ponisciakova et al., 2015); (Shamki & Alulis, 2016) The use of accounting information has a good impact on decision-making and...
Factors Affecting The Use Of Accounting Information With Environmental Uncertainty As A Moderating Variable

performance improvement. In line with the theory, namely the theory of motivation that supports MSMEs to use information systems.

Likewise, (Hudha, 2017) explains that accounting knowledge owned by MSME actors will provide many benefits in the use of accounting information. Low accounting knowledge will cause the business to experience management failure so it is very difficult for business actors to determine what policies to take.

Accounting Training and Use of Accounting Information

The second hypothesis PLA -> PIA obtained a significance value of 0.065. The test results of the significance value are greater than 5%. The test results concluded that accounting training has no impact on MSMEs in using accounting information. Accounting training for MSMEs in Cirebon Regency is still lacking. MSMEs have never participated in accounting training. The obstacles for MSMEs that have received accounting training include not being able to compile accounts receivable books, inventory books, and debt books. The lack of accounting training for MSMEs encourages MSMEs to not want to use accounting information. They do not understand the basis of accounting and are supported by the absence of accounting training so MSMEs are not interested in utilizing accounting information. The results of testing the second hypothesis were unable to confirm the theory of motivation. Cirebon Regency MSMEs did not receive accounting training so MSMEs were not motivated to use accounting information. Previously there was also research that synchronized with the results of this test, namely (Candra et al., 2020); (Siyami, 2016). However, in contrast to the results of research by (Andriani & Zuliyati, 2015); (Novianti, Delfina, 2018); (Yolanda et al., 2020) obtained empirical evidence that MSMEs that often participate in accounting training will have a good impact on the use of accounting information.

Pendidikan Pemilik Usaha dan Penggunaan Informasi Akuntansi

The third hypothesis PNP -> PIA obtained a significance value of 0.286. The level of education of MSMEs has no impact on MSMEs in using accounting information. It can be concluded that the level of education of MSME business owners in Cirebon City is still lacking because the majority of their education is high school / vocational high school. So MSMEs that have high school / vocational high school education are less motivated to use accounting information in contrast to the education of business owners who have bachelor's (S1) and master's (S2) degrees. MSMEs with high education are able to manage finances properly, carefully, and correctly. MSMEs in Cirebon City are on average from high school / vocational high school level to S3. So that it can motivate those who have a high school / SMK equivalent education, where this high level of UMKM education encourages them to want to use accounting information for the progress of their business. In accordance with the theory of motivation, MSMEs with higher education will have a broad view that their business will run smoothly when supported by the ease of accounting information (Hudha, 2017). These highly educated MSMEs think forward, that by using accounting information, their business can increase (Tresna, 2017); (Wiratno & Setyaningrum, 2014).

Business Size and Use of Accounting Information

The fourth hypothesis UU -> PIA obtained a significance value of 0.022. Business size for MSMEs has an impact on using accounting information. The amount of revenue or sales generated by the company can show the turnover of assets or capital owned by the company, so that the greater the revenue or sales obtained by the company, the greater the level of
complexity of the company in using accounting information. The number of employees can show how much capacity the company has in operating its business, the greater the number of employees the greater the level of complexity of the company, so accounting information is needed (Julyanda & Rejeki, 2018).

(Sitoresmi & Fuad, 2013) found that there is a significant influence between company age and the use of accounting information in MSMEs. The same results were also found in the research of (Andriani & Zuliyati, 2015), where the age of the company has a positive effect on the use of accounting information.

**Environmental Uncertainty Strengthens the Effect of Accounting Knowledge on the Use of Accounting Information.**

The moderation test results obtained a significance value of 0.014. A decision can be made, environmental uncertainty moderates the effect of knowledge possessed by MSMEs in the field of accounting with the willingness of MSMEs to use accounting information. Based on observations in the field, it was found that the current uncertainty is the lack of training and monitoring from the Cirebon City MSME Office. This is where Cirebon City MSMEs learn to use online sales and learn to manage finances with online sales. Motivation theory is able to support this hypothesis. With environmental uncertainty, MSMEs are motivated to want to learn accounting and use accounting information. The existence of environmental uncertainty moderates MSME knowledge in accounting on MSMEs in using accounting information (Wiratno & Setyaningrum, 2014); (Yasa et al., 2017); (Yolanda et al., 2020); (Yuniarsih & Yuristanti, 2018). However, the results of this research are not in line with (Candra et al., 2020); (Cansa, 2020) which shows that an uncertain environment is not able to strengthen the relationship between accounting knowledge and the use of accounting information.

**Environmental Uncertainty Strengthens the Effect of Accounting Training on the Use of Accounting Information**

The MRA test results obtained a significance value of 0.098. The test results show a significance value> 0.05. The test results show that the hypothesis is rejected, which means that environmental uncertainty cannot be used as a moderating variable between the effect of accounting training on the use of accounting information. The uncertain environmental conditions at this time, MSMEs have not been able to adjust to the development of the surrounding environment as a result, reducing the sales level of MSMEs. This uncertain condition, supported by the absence of accounting training from the Cirebon Regency MSME Office, makes MSMEs not motivated to use accounting information. The results of this study do not support the theory of motivation. In the current conditions of environmental uncertainty, and not supported by adequate accounting training by the UMKM Office, MSMEs are not motivated to try to use accounting information. MSMEs still carry out limited economic activities (Candra et al., 2020) found similar results that the uncertain environment could not moderate accounting training and the use of accounting information. However, in contrast to (Wiratno & Setyaningrum, 2014) who were able to prove that an uncertain environment could strengthen MSMEs trained in accounting and the use of accounting information.
CONCLUSION

Conditions in the field found that MSMEs in Cirebon City do not organize recording, bookkeeping, and financial management so MSMEs are not interested in using accounting information. Based on the discussion above, it can be concluded that MSMEs in Cirebon City in using accounting information are not influenced by the existence of accounting knowledge. MSMEs in Cirebon City rarely get accounting training, so accounting training is unable to influence MSMEs to use accounting information. MSMEs with high education are able to manage finances well. UMKM in Cirebon City is on average from high school to doctoral level, so it is concluded that the education of UMKM owners affects UMKM to use of accounting information. So it is concluded that an uncertain environment is unable to strengthen accounting training on MSMEs in using accounting information. MSMEs with both low and high education are equally willing to fight for the continuity of their business so that MSMEs with high or low education cannot be predicted to use accounting information.

Advice

Suggestions that we can convey to future researchers: 1). Adding independent variables of the length of leadership, and leadership period (Susilawati et al., 2017b), 2). Using the SEM PLS test tool, 3). Increase the research population

BIBLIOGRAPHY


Bédard, J., Chi, M. T., Graham, L. E., & Shanteau, J. (1993). Expertise In Auditing and
discussion. Auditing, 12, 21.
Factors Affecting The Use Of Accounting Information With Environmental Uncertainty As A Moderating Variable

Of Accounting Research, 4(2).


Factors Affecting The Use Of Accounting Information With Environmental Uncertainty As A Moderating Variable


Factors Affecting The Use Of Accounting Information With Environmental Uncertainty As A Moderating Variable


licensed under a

Creative Commons Attribution-ShareAlike 4.0 International License