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ANALYSIS OF FACTORS INFLUENCING THE USE OF ACCOUNTING INFORMATION BY INDEPENDENT PRACTICE OF MIDWIVES IN SURABAYA

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ABSTRACT

This study aims to identify the factors that influence the use of accounting information by the Independent Practice of Midwives in Surabaya. Entrepreneurial Personality, Accounting Knowledge, Business Age and the Use of Accounting Information are the variables in use. This study has 150 respondents as samples. The methods used in this study were descriptive statistical test, data quality test, classical assumption test and hypothesis testing by using multiple regression analysis. Results state that Entrepreneurial Personality influences the Use of Accounting Information by Independent Practice of Midwives in Surabaya. If a Midwife has an entrepreneurial spirit, he/she will have the orientation to persevere his/her business and maintain patients' or customers' loyalty. Accounting Knowledge influences the Use of Accounting Information by Independent Practice of Midwives in Surabaya. Midwives, as business owners, record simple financial transactions in order to analyze the monthly income, expenses and the remaining balance. Business Age does not influence Independent Practice of Midwives in the use of Accounting Information since their orientations are still limited to using profits to pay operational costs.

Keywords : *Entrepreneurial Personality; Accounting Knowledge; Business Age; Use of Accounting Information; Independent Practice of Midwives*