

**PENGARUH MODAL USAHA, PENERAPAN *E-COMMERCE*, DAN  
PENERAPAN SISTEM INFORMASI AKUNTANSI TERHADAP  
KEBERLANJUTAN BISNIS UMKM DI KECAMATAN KERAMBITAN**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh modal usaha, penerapan *e-commerce*, dan penerapan sistem informasi akuntansi terhadap keberlanjutan bisnis UMKM. Penelitian ini merupakan jenis penelitian kuantitatif dengan jumlah responden sebanyak 300 UMKM di Kecamatan Kerambitan. Data diperoleh dengan menyebarkan kuesioner secara langsung. Sampel dipilih menggunakan kriteria dengan metode *purposive sampling* yaitu (1) usaha yang berlokasi di Kecamatan Kerambitan, (2) berstatus sebagai pemilik sekaligus pengelola UMKM, (3) usaha yang sudah berjalan minimal 6 bulan. Data yang digunakan adalah data primer berupa jawaban responden dan diolah menggunakan SPSS Versi 20. Hasil penelitian menunjukkan bahwa modal usaha, penerapan *e-commerce*, dan penerapan sistem informasi akuntansi berpengaruh positif dan signifikan terhadap keberlanjutan bisnis UMKM di Kecamatan Kerambitan.

**Kata kunci** : modal usaha, *e-commerce*, sistem informasi akuntansi, keberlanjutan bisnis UMKM

***THE EFFECT OF BUSINESS CAPITAL, IMPLEMENTATION OF E-COMMERCE, AND APPLICATION OF ACCOUNTING INFORMATION SYSTEMS ON MSME BUSINESS SUSTAINABILITY IN KERAMBITAN DISTRICT***

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***ABSTRACT***

*This study aims to determine the effect of venture capital, the application of e-commerce, and the application of accounting information systems on the business sustainability of MSMEs. This research is a type of quantitative research with many of respondents as many as 300 MSMEs in Kerambitan District. Data obtained by distributing questionnaires directly. The sample was selected using criteria with purposive sampling method, namely (1) businesses located in Kerambitan District, (2) status as owners and managers of MSMEs, (3) businesses that have been running for at least 6 months. The data used is primary data in respondents' answers and processed using SPSS Version 20. The results show that business capital, the application of e-commerce, and the application of accounting information systems have a positive and significant impact on the sustainability of MSME business in Kerambitan District.*

*Keywords: venture capital, e-commerce, accounting information system, MSME business sustainability*