

PENGARUH PEMANFAATAN MEDIA SOSIAL, JUMLAH DAN SUMBER MODAL USAHA, DAN PEMAHAMAN AKUNTANSI TERHADAP KEBERLANJUTAN BISNIS UMKM DI KECAMATAN BULELENG

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pemanfaatan media sosial, jumlah dan sumber modal usaha, pemahaman akuntansi terhadap keberlanjutan bisnis UMKM Kecamatan Buleleng. Teori sustainability digunakan sebagai kerangka teori, penelitian ini menganalisis data responden UMKM Kecamatan Buleleng tahun 2021 dan menggunakan regresi linear berganda untuk menguji hubungan pemanfaatan media sosial, jumlah dan sumber modal usaha, pemahaman akuntansi terhadap keberlanjutan bisnis UMKM Kecamatan Buleleng. Hasil penelitian secara parsial menemukan bahwa pemanfaatan media sosial, jumlah dan sumber modal usaha, pemahaman akuntansi berpengaruh positif dan signifikan terhadap keberlanjutan bisnis UMKM Kecamatan Buleleng. Hasil penelitian menyarankan UMKM untuk memanfaatkan media sosial, mengikuti pelatihan keuangan untuk keberlanjutan bisnis usahanya. Namun penelitian ini memiliki beberapa keterbatasan termasuk ukuran sampel yang kecil. Meskipun terdapat keterbatasan, penelitian ini berkontribusi pada pemanfaatan media sosial, jumlah dan sumber modal usaha, pemahaman akuntansi, keberlanjutan bisnis, serta memberikan implikasi praktis bagi UMKM di Kecamatan Buleleng.

Kata kunci: Pemanfaatan Media Sosial, Jumlah dan Sumber Modal Usaha, Pemahaman Akuntansi, Keberlanjutan Bisnis UMKM Kecamatan Buleleng.



THE INFLUENCE OF SOCIAL MEDIA USAGE, AMOUNT AND SOURCES OF BUSINESS CAPITAL, AND UNDERSTANDING OF ACCOUNTING ON MSME BUSINESS CONTINUITY IN BULELENG DISTRICT

ABSTRACT

This study aims to determine the use of social media, the amount and sources of business capital, the understanding of accounting for the business continuity of MSMEs in Buleleng District. Sustainability theory is used as a theoretical framework, this study analyzes data from MSMEs respondents in the Buleleng District in 2021 and uses multiple linear regression to examine the relationship between the use of social media, the amount and sources of business capital, accounting understanding of the business continuity of the Buleleng District MSMEs. The results of the study partially found that the use of social media, the amount and source of venture capital, understanding of accounting had a positive and significant effect on the business continuity of UMKM in Buleleng District. The results of the study suggest that MSMEs take advantage of social media, follow finance for business continuity. However, this study has several limitations including a small sample size. Although there are limitations, this research contributes to the use of social media, the amount and sources of business capital, understanding of accounting, business continuity, and realizing practicality for MSMEs in Buleleng District.

Keywords: Utilization of Social Media, Amount and Sources of Business Capital, Understanding of Accounting, MSME Business Sustainability in Buleleng District.

