

PERSEPSI MINAT PENGGUNAAN DIGITAL *MANAGEMENT ACCOUNTING TOOLS* DAN LITERASI DIGITAL TERHADAP EFISIENSI BIAYA OPERASIONAL PADA USAHA MIKRO DAN KECIL DI KABUPATEN BULELENG

Oleh

Ketut Saryoni, NIM 2217051071

Program Studi S1 Akuntansi

ABSTRAK

Penelitian ini dilakukan untuk menguji adanya pengaruh (1) pengaruh *Digital Management Accounting Tools* terhadap Efisiensi Biaya Operasional, (2) pengaruh Literasi Digital terhadap Efisiensi Biaya Operasional (3) pengaruh *Digital Management Accounting Tools* dan Literasi Digital terhadap Efisiensi Biaya Operasional. Penelitian ini termasuk penelitian kuantitatif kausal dengan menggunakan analisis regresi linier berganda. Subjek dari penelitian ini ialah seluruh Usaha Mikro dan Kecil di Kabupaten Buleleng dengan jumlah populasi sebanyak 29.043 orang, mempergunakan *Digital Management Accounting Tools*, Literasi Digital dan Efisiensi Biaya operasional sebagai objek. Teknik mengumpulkan data mempergunakan kuisisioner, setelahnya data dianalisis mempergunakan analisis regresi linear berganda dibantu lewat mengaplikasikan SPSS 27.0. Hasil penelitian menunjukkan apabila (1) *Digital Management Accounting Tools* berpengaruh positif dan signifikan terhadap Efisiensi Biaya Operasional pada Usaha Mikro dan Kecil di Kabupaten Buleleng, (2) Literasi Digital berpengaruh positif dan signifikan terhadap Efisiensi Biaya Operasional pada Usaha Mikro dan Kecil di Kabupaten Buleleng, (3) *Digital Management Accounting Tools* dan Literasi Digital berpengaruh secara simultan dan signifikan terhadap Efisiensi Biaya Operasional pada Usaha Mikro dan Kecil di Kabupaten Buleleng.

Kata Kunci : *Digital Management Accounting Tools*, Literasi Digital, dan Efisiensi Biaya Operasional, UMKM

**PERCEPTION OF INTEREST IN USING DIGITAL MANAGEMENT
ACCOUNTING TOOLS AND DIGITAL LITERACY TOWARDS
OPERATIONAL COST EFFICIENCY IN MICRO AND SMALL
ENTERPRISES IN BULELENG REGENCY**

Prepared By

Ketut Saryoni, NIM 2217051071

Bachelor's Degree in Accounting

ABSTRACT

This research was conducted to examine the influence of (1) Digital Management Accounting Tools on Operational Cost Efficiency, (2) Digital Literacy on Operational Cost Efficiency, and (3) the influence of Digital Management Accounting Tools and Digital Literacy on Operational Cost Efficiency. This research is a causal quantitative study using multiple linear regression analysis. The subjects of this study were all Micro and Small Enterprises in Buleleng Regency, with a population of 29,043, using Digital Management Accounting Tools, Digital Literacy, and Operational Cost Efficiency as the objects. Data collection used a questionnaire, followed by analysis using multiple linear regression analysis with the assistance of SPSS 27.0. The results of the study indicate that (1) Digital Management Accounting Tools have a positive and significant effect on Operational Cost Efficiency in Micro and Small Enterprises in Buleleng Regency, (2) Digital Literacy has a positive and significant effect on Operational Cost Efficiency in Micro and Small Enterprises in Buleleng Regency, and (3) Digital Management Accounting Tools and Digital Literacy have a simultaneous and significant effect on Operational Cost Efficiency in Micro and Small Enterprises in Buleleng Regency.

Keywords: *Digital Management Accounting Tools, Digital Literacy, and Operational Cost Efficiency, MSMEs*