JURNAL ILMIAH EKONOMI MANAJEMEN DAN BISNIS
Volume 3(3), 2025: 136-150
ISSN: 2986-9919

The Effect of The Use of Management Accounting Information and Entrepreneurial Orientation on Sustainability of MSMEs Business in Berastagi District

Thea Erin Kristy Br Ginting Suka[1*], La Ane[2]
[1,2] Fakultas Ekonomi, Universitas Negeri Medan, Indonesia
Email: [1]theaein2203@gmail.com*
*) **Corresponding Author**

Received: 09 Juni 2026

Revised: 20 September 2026

Accepted: 10 October 2026

Published online:

Abstract

This study aims to examine the effect of management accounting information use and entrepreneurial orientation on the business sustainability of Micro, Small, and Medium Enterprises (MSMEs) in Berastagi District. Business sustainability in this study refers to the ability of MSMEs to maintain their business operations while achieving sustainable growth. This study employed a quantitative approach using a survey method. The population comprised of MSME owners operating in Berastagi District. The respondents were selected using purposive sampling based on predetermined criteria, while the sample size was determined using Roscoe's guideline, resulting in a total of 45 respondents. The data were collected through questionnaires using a Likert scale. The data analysis techniques included descriptive statistical analysis, validity testing, reliability testing, classical assumption testing, multiple linear regression analysis, partial testing, simultaneous testing, and coefficient of determination analysis with the assistance of IBM SPSS Statistics version 30. The results show that the use of management accounting information has a positive and significant effect on business sustainability, with a t-value of 2.028 and a significant value of 0.049. Entrepreneurial orientation also has a positive and significant effect on business sustainability, with a t-value of 4.417 and a significance value of less than 0.001. Simultaneously, management accounting information use and entrepreneurial orientation have a significant effect on business sustainability, with an F-value of 22.382 and a significant value of less than 0.001. The Adjusted R Square value of 0.493 indicates that 49.3% of the variation in business sustainability is explained by the two independent variables, while the remaining 50.7% is explained by other factors outside the research model

Keywords:
Management Accounting Information, Entrepreneurial Orientation, Business Sustainability, Msmes

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are a strategic sector that serves as the backbone of the Indonesian economy due to their contribution to economic growth and employment. Data from the Ministry of Cooperatives and SMEs of the Republic of Indonesia shows that the number of MSMEs in Indonesia has reached more than 64 million business units, contributing approximately 61% to Gross Domestic Product (GDP) and absorbing approximately 97% of the national workforce. This contribution demonstrates that MSMEs play a vital role not only in generating economic activity but also in maintaining social stability through equal employment opportunities and improving community welfare (Heydari & Mohammadzadeh Salteh, 2020). Thus, MSMEs are the main foundation of national economic resilience, especially in facing global and domestic economic dynamics.

Despite their significant role, MSMEs in Indonesia still face various challenges that impact their business sustainability. Limited access to capital, increasingly fierce market competition, low technology utilization, and weak business information management are common obstacles faced by MSMEs. This situation has become increasingly apparent during the pandemic, when many MSMEs experienced significant declines in revenue and were required to adapt through business model innovation and digitalization. Various reports indicate that the ability of MSMEs to survive is significantly influenced by the quality of their internal management and their ability to adapt to environmental changes (Demirkan et al., 2020).This situation emphasizes that the sustainability of MSMEs depends not only on market opportunities but also on the ability of business actors to manage information and make strategic decisions.

Business sustainability is a crucial issue not only for large corporations but also for MSMEs, the backbone of the national economy. Numerous studies show that the majority of MSMEs in various countries do not survive for long, especially when faced with economic shocks, technological change, or rapid market dynamics. For example, a global study reported that approximately 20% of MSMEs fail within the first year, and more than 50% do not survive beyond five years of operation (Maffei et al., 2021). This demonstrates that the sustainability challenges of MSMEs are not merely local but a global phenomenon that requires appropriate business management strategies.

One of the main factors influencing the sustainability of MSMEs is the quality of internal business management. Many MSMEs still rely on intuitive approaches without systematic information support, particularly in planning, control, and decision-making. Limited management accounting systems make it difficult to measure business performance and anticipate operational risks (Pandey & Gupta, 2020). Furthermore, a weak ability to adapt to technological changes and market needs tends to leave less innovative MSMEs behind in the competition (Parker et al., 2018)Therefore, business sustainability is not only related to achieving short-term profits, but also to the MSME's ability to manage information effectively and implement an entrepreneurial orientation to survive and grow sustainably (Mahrani & Soewarno, 2018).

The use of management accounting information helps MSMEs understand their business's financial condition more objectively. Information on costs, revenues, and profits enables business owners to plan, control, and make more targeted decisions. MSMEs that utilize financial data systematically tend to be more efficient in managing resources and are able to minimize the risk of loss, thus having a greater chance of survival and growth (Fahrezi & Dewayanto, 2024).

On the other hand, entrepreneurial orientation reflects an innovative attitude, the courage to take risks, and the ability to be proactive in responding to market opportunities. MSMEs with a strong entrepreneurial orientation are more adaptive to changes in the business environment and respond more quickly to consumer needs. Research shows that entrepreneurial orientation is positively related to business performance and sustainability because it encourages entrepreneurs to continuously innovate and seek new opportunities (Rich et al., 2018).

Therefore, this study focuses on the sustainability of MSME businesses, particularly in Berastagi District, a tourism and trade center in Karo Regency, with rapidly growing MSME activities, particularly in the culinary, agricultural trade, and tourism services sectors. Berastagi District is a center of trade and tourism in Karo Regency, encouraging the growth of MSMEs across sectors (culinary, fruit, crafts, and tourism services). Official data from the Karo Regency Manpower Office (Sylvia Veronica Siregar, Delfita Siagian, 2018) shows that the number of micro-enterprises in Berastagi reached 1,684, spread across several diverse business sector groups. Although the market potential for MSMEs in Berastagi is enormous, several studies indicate that MSME actors still face various internal challenges in managing their businesses. Research on culinary tourism MSMEs in Berastagi shows that utilizing modern marketing strategies can have a positive impact on increasing sales and business performance. However, many MSME actors are still unable to utilize them optimally, indicating limitations in their ability to adapt and develop their businesses according to the dynamics of the business environment (Al-Okaily, 2021).

Other findings also indicate that the ability of MSMEs to capitalize on existing business opportunities is still relatively low, despite the significant local market potential (Muhammad, 2020). This condition reflects that the entrepreneurial orientation of MSMEs, particularly in terms of innovation and proactivity, has not yet developed optimally. Furthermore, a qualitative study of MSMEs at the Berastagi Traditional Fruit Market showed that the diverse welfare conditions of business actors indicate differences in internal business management capabilities (Baev et al., 2020). This suggests that not all MSMEs are able to effectively utilize business information to support decision-making.

This phenomenon demonstrates that while MSMEs in Berastagi have significant economic potential as part of the tourism sector, challenges to business sustainability are not solely driven by external factors but also closely related to the internal capabilities of business actors in managing resources and making business decisions. In this regard, the use of management accounting information and entrepreneurial orientation are crucial factors that can influence business sustainability.

Business sustainability is understood not only as the ability to survive but also as the ability to develop sustainably. The concept of business sustainability as a combination of resilience and growth in MSMEs demonstrates that sustainable businesses are those that are able to withstand pressure while simultaneously experiencing continuous development (Siskawati et al., 2024). Therefore, the characteristics of MSMEs in Berastagi, which are large in number, diverse in business sectors, and highly competitive, provide a relevant context for examining the influence of management accounting information use and entrepreneurial orientation on business sustainability.

Various previous studies have examined the influence of internal factors on the performance and sustainability of MSMEs. Studies examining the use of management accounting information (MAI) generally found that MAI positively impacts decision-making quality and business

performance (Bawono et al., 2020). These results indicate that the use of cost, budget, and financial report information plays a crucial role in improving business performance.

On the other hand, research on entrepreneurial orientation (EO) has also demonstrated that innovation, risk-taking, and proactiveness positively contribute to the business performance and competitiveness of MSMEs (2024(Balkis & Komala, 2024). orientation is viewed as a strategic behavioral factor that drives growth and improved business performance.

However, most of these studies still examine each variable separately and focus more on business performance or financial performance as the dependent variable. Studies that specifically consider business sustainability, encompassing the dimensions of resilience and growth, are still relatively limited (Sutandi et al., 2023). Furthermore, there are few studies that simultaneously combine the use of management accounting information and entrepreneurial orientation to explain business sustainability, particularly in the context of MSMEs in tourist areas characterized by high competition and dynamic demand (Al-Ebel et al., 2020).

Previous research shows that most studies focus on the influence of each variable on business performance and have not comprehensively examined business sustainability as the primary outcome. Furthermore, the combination of management accounting information use and entrepreneurial orientation in the context of MSMEs in tourist areas has rarely been studied (Haryani et al., 2023). This gap underscores the importance of further research. Therefore, to simultaneously examine the influence of both variables on the sustainability of MSMEs in Berastagi District, the researcher chose the research title "The Influence of Management Accounting Information Use and Entrepreneurial Orientation on the Sustainability of MSMEs in Berastagi District."

METHODS

This research implemented in Micro, Small and Medium Enterprises (MSMEs) located in the District Berastagi, Karo Regency, North Sumatra. Election location study based on considerations that Subdistrict Berastagi is one of the area with activity economy based trade, culinary and tourism are sufficient develop, so that own the number of MSMEs is relatively small numerous and dynamic. This research held in the month February 2026 to with finished. Range time the covering stage compilation instrument research, dissemination questionnaires, data collection, and data processing and analysis (Rodriguez-Marin et al., 2022).

Population is overall object or subjects who have characteristics certain conditions determined by researchers For studied and then withdrawn conclusion (Azure et al., 2024). Population can also interpreted as overall elements that become focus study in accordance desired goals achieved (Creswell, 2018). Population in study This is all over Micro, Small and Medium Enterprises (MSMEs) operating in the District Berastagi.

The sample is part from the number and characteristics of the population (Napitupulu, 2023). Use of sample aims for research still can done in a way effective However still capable represent population in accordance need research,

Taking technique samples used is purposive sampling, namely technique taking sample based on criteria certain appropriate with objective research. The criteria respondents in study This is:

1. MSMEs have operating for at least 2 years
2. Owner / manager involved direct in taking decision business
3. MSMEs do recording finance
4. MSMEs still active operating at the time study done

Data analysis techniques in study This done in a way quantitative with use assistance from the Statistical Package for the Social Sciences (SPSS) program. Analysis done for test validity and reliability instrument study as well as for test influence variables independent to variables dependent. Stages deep data analysis study This includes (Wardoyo et al., 2021): Analysis statistics descriptive used For give description general about characteristics respondents as well as distribution answer to every variables research. Statistics descriptive aim For describe or describe the data as existence without intend to make applicable conclusions general (Lawson et al., 2014).

RESULT AND DISCUSSION

This research carried out in Micro, Small and Medium Enterprises (MSMEs) in the District Berastagi, Karo Regency, North Sumatra Province. Subdistrict Berastagi is one of the center activity economy in Karo Regency which is supported by the sector trade, agriculture horticulture, culinary, services, accommodation, and tourism. Potential economy the make MSMEs one of the sectors that play a role important in support economy area (Yaser Saleh et al., 2023).

Object study is MSME actors in the District Berastagi that fulfills criteria research, namely MSMEs that have operate at least two year, owner or manager business involved direct in taking decision, have recording finance, as well as willing become respondents. Determination sample use purposive sampling technique with amount sample A total of 45 respondents were determined based on Roscoe guidelines (Chandra et al., 2023)

Research data obtained through distribution questionnaire to respondents directly and some were distributed online via *Google Forms*. The questionnaire load three variables research, namely Use Information Accountancy Management (X_1), Orientation Entrepreneurship (X_2), and Business Sustainability (Y). Data collected Then analyzed using IBM SPSS Statistics version 30 via analysis statistics descriptive, data quality test, assumption test classic, analysis multiple linear regression, and hypothesis testing for know influence intervariable study. (Atkinson, 2019).

Data Analysis Results

Descriptive Statistical Analysis

Analysis descriptive aim for give description about answer respondents to every the variables studied, namely Use Information Accountancy Management, Orientation Entrepreneurship and Business Sustainability. Analysis This done with see minimum, maximum, average (*mean*), and standard values deviation of each variable. Analysis results descriptive presented in Table 4.4 below.

Table 1. Results of Descriptive Statistical Tests

Variables	N	Minimum	Maximum	Mean	Standard Deviation
Use Information Accountancy Management	45	31	45	39.76	3,149
Orientation Entrepreneurship	45	18	30	26.04	2,876
Business Sustainability	45	15	25	21.51	2,390

Based on the table, the variables Use Information Accountancy Management (X_1) has amount respondents (N) were 45 with minimum value of 31 and value maximum 45. The average value (mean) of 39.76 shows that in a way general MSME actors in the District Berastagi has apply use information accountancy management with Good in operate his efforts. This is

indicates that part big respondents utilise information accountancy as base in the planning, control, and taking decision effort. In addition, the value standard deviation by 3,149 which is more small than the average value shows that relative data distribution low. With Thus, the answer respondents to variables use information accountancy management tend homogeneous and not show too much difference big between respondents.

Variables Orientation Entrepreneurship (X_2) has amount respondents (N) were 45 with minimum value of 18 and value maximum 30. The average value (mean) of 26.04 shows that level orientation entrepreneurship MSME actors in the District Berastagi classified as high. Condition This show that majority respondents own characteristics good entrepreneurship, such as ability in see opportunity effort, courage face risks, as well as will for innovate in develop his efforts. Meanwhile that, value standard deviation by 2,876 which is more small compared to the average value shows that variation answer respondents relatively low. This is indicates that perception respondents about orientation entrepreneurship tend uniform (Imjai et al., 2023).

Variables Business Sustainability (Y) has amount respondents (N) were 45 with minimum value of 15 and value maximum 25. The average value (mean) of 21.51 shows that in a way general level sustainability MSME businesses in the District Berastagi is in the good category. This is reflect that part big MSME actors are able maintain sustainability his business through management enough effort Good as well as ability in adapt self to change condition business. Standard values deviation by 2,390 which is more small than the average value shows that relative data distribution low, so that answer respondents to variables sustainability business tend homogeneous and has level small variations (Deviesa, 2019).

Classical Assumption Test

Before conducting multiple linear regression analysis, a classical assumption test is first performed. The classical assumption test aims to ensure that the regression model meets the basic assumptions so that the analysis results are reliable. The classical assumption tests in this study include normality, multicollinearity, and heteroscedasticity tests.

Normality Test

The normality test aims to determine whether the residual variables in a regression model have a normal distribution (Saputra, 2022). The test was conducted using the One Sample Kolmogorov-Smirnov Test and supported by histogram analysis and Normal Probability Plot (Normal PP Plot). The regression model is said to meet the assumption of normality if the significance value is greater than 0.05.

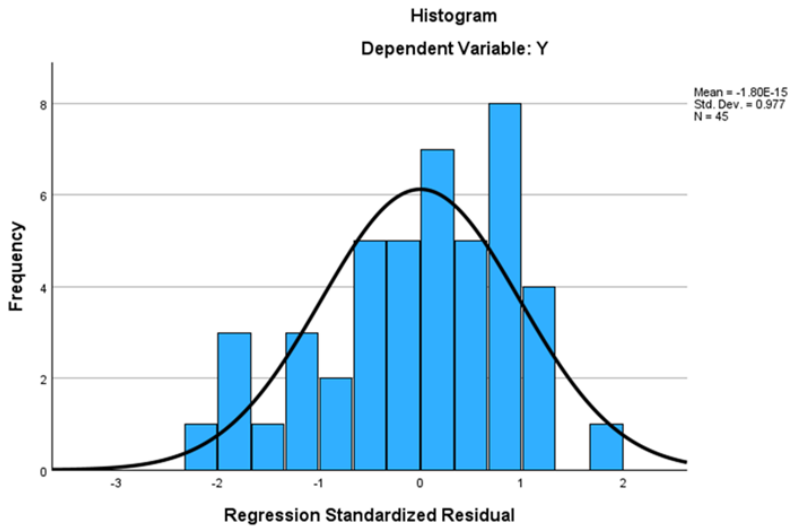


Figure 1. Histogram Graph

In addition, the test results are also supported by a histogram graph which shows a distribution pattern resembling a bell-shaped curve and does not show significant skewness.

Multicollinearity Test

The multicollinearity test aims to determine whether there is a high correlation between independent variables in the regression model (Ghozali, 2018). The test is carried out by looking at the Tolerance and Variance Inflation Factor (VIF) values. The regression model is declared free from multicollinearity symptoms if the Tolerance value is > 0.10 and the VIF value is < 10. Based on the results of the multicollinearity test, it is known that the Use of Management Accounting Information variable (X1) has a Tolerance value of 0.734 and a VIF value of 1.362. Furthermore, the Entrepreneurial Orientation variable (X2) also has a Tolerance value of 0.734 and a VIF value of 1.362 (Mata, 2020). The Tolerance value for both variables is greater than 0.10, while the VIF value is less than 10. Thus, it can be concluded that the regression model does not experience multicollinearity symptoms. Therefore, the Use of Management Accounting Information and Entrepreneurial Orientation variables are suitable for use together in the regression model (Bhat & Khan, 2023).

Heteroscedasticity Test

The heteroscedasticity test aims to determine whether there is inequality in residual variance from one observation to another. In this study, the test was conducted using the Glejser Test and supported by scatterplot analysis. A regression model is declared free of heteroscedasticity if the significance value of each independent variable is greater than 0.05.
The results of the Glejser test show that the variable Use of Management Accounting Information (X1) has a significance value of 0.330, while the variable Entrepreneurial Orientation (X2) has a significance value of 0.398. Both values are greater than 0.05, so it can be concluded that the regression model does not experience symptoms of heteroscedasticity (Daeli et al., 2022).

Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the direction and magnitude of the influence of the variables Use of Management Accounting Information (X1) and Entrepreneurial Orientation (X2) on Business Sustainability (Y). The results of the multiple linear regression analysis in this study are presented in Table 1.

Table 2. Results of Multiple Regression Analysis

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1,869	3,337		.560	.578		
	X1	.193	.095	.254	2,028	.049	.734	1,362
	X2	.460	.104	.553	4,417	<.001	.734	1,362

a. Dependent Variable: Y

Based on the results of the regression analysis, the following equation was obtained:
Y=1.869+0.193X1+0.460X2

Based on the size coefficient regression, can known that Orientation Entrepreneurship (X2) has more influence big to Business Sustainability

Hypothesis Testing

Hypothesis testing was conducted to determine the influence of independent variables, namely the Use of Management Accounting Information (X1) and Entrepreneurial Orientation

(X2) on the dependent variable Business Sustainability (Y). Hypothesis testing in this study included multiple linear regression analysis, coefficient of determination (R^2) analysis, partial test (t-test), and simultaneous test (F-test).

Analysis of the Coefficient of Determination (R^2)

The coefficient of determination is used to determine how much the independent variable is able to explain the variation in the dependent variable.

Table 3. Results of the Analysis of the Coefficient of Determination (R^2)

Model Summary [b]

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.718 [a]	.516	.493	1,702

a. Predictors: (Constant), X2, X1
b. Dependent Variable: Y

Sumber: Hasil Olah Data SPSS 30

Based on the test results, the Adjusted R Square value was 0.493. This indicates that 49.3% of the variation in MSME Business Sustainability in Berastagi District can be explained by the variables of Management Accounting Information Use and Entrepreneurial Orientation. Meanwhile, 50.7% of the variation in business sustainability is influenced by other factors not included in the research model, such as product innovation, managerial ability, marketing strategy, access to capital, human resource quality, and other external factors. In addition, the R value of 0.718 indicates that the relationship between the independent variables and the dependent variable is in the strong category.

Partial Test (t-Test)

Partial test (t-test) is a statistical test that aims to determine whether each independent variable individually or independently has a significant influence on the dependent variable. In regression analysis, this test is used to prove the extent to which one independent variable contributes specifically in explaining variations in the dependent variable. Decision making in partial tests can be done through two main provisions. First, based on the significance value (Sig.), if the Sig value ≤ 0.05, then H0 $_{is}$ rejected and H1 $_{is}$ accepted, which means the independent variable partially has a significant effect on the dependent variable. Conversely, if the Sig value ≥ 0.05, then the independent variable does not have a significant effect. Second, based on the comparison of the $_{\text{calculated t value}}$ and the $t_{\text{table,}}$ if the $_{\text{calculated t value}} \geq t_{\text{table,}}$ then it can be concluded that the independent variable partially has a significant effect on the dependent variable (Rafael et al., 2019).

Table 4. Partial Test Results (t-Test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1.869	3.337		.560	.578		
	X1	.193	.095	.254	2.028	.049	.734	1.362
	X2	.460	.104	.553	4.417	<.001	.734	1.362

a. Dependent Variable: Y

Simultaneous Test (F Test)

The following is an explanation of the simultaneous test (F test) which is arranged in paragraph form: The simultaneous test (F test) is a statistical test that aims to determine whether all independent variables together (simultaneously) have a significant influence on the dependent variable. In multiple regression analysis, this test is used to prove whether the regression model

formed is suitable (fit) and is able to explain variations or changes in the dependent variable as a whole.

Decision making in simultaneous testing can be done through two main provisions. First, based on the significance value (Sig.), if the Sig. value < 0.05, then H0 is rejected and H1 is accepted, which means all independent variables simultaneously have a significant effect on the dependent variable. Conversely, if the Sig. value ≥ 0.05, then the independent variables together do not have a significant effect. Second, based on the comparison of the calculated F value and the F table, if the calculated F value > F table, then it can be concluded that simultaneously there is a significant influence between the independent variables on the dependent variable.

Discussion

Influence Use Information Accountancy Management to Sustainability of MSME Businesses in the District Berastagi

Based on the results of the partial test (t-test), the variable Use Information Accountancy Management get t - value by 2,028, more big than t table amounting to 2,018, with mark significance 0.049 < 0.05. The results show that Use Information Accountancy Management influential positive and significant to Sustainability of MSME Businesses in the District Berastagi, so that hypothesis first (H_1) is accepted.

Research result This show that the more Good MSME actors take advantage of information accountancy management, then the more big opportunity business For maintain sustainability and development his business. Information accountancy management help perpetrator business in do planning, control costs, evaluation performance, as well as taking more decisions right. With existence accurate and relevant information, MSME actors can manage source Power in a way more efficient, controlling expenditure, as well as develop an appropriate business strategy with conditions faced.

Findings study This supports the Resource-Based View (RBV) Theory which states that superiority competitive something organization originate from ability manage source internal power effective. In research this information accountancy management is one of the source Power strategic that provides mark plus for MSME actors in support the planning, control and decision-making processes decision. Utilization information the allows perpetrator business allocate source Power in a way more optimal so that can increase sustainability his efforts. This result is also in line with theory of Horngren et al. (2021) which states that management accounting serves as the foundation for planning, control, performance evaluation, and decision-making.

In the context of MSMEs in Berastagi Regency, the results of this study indicate that business owners who maintain financial records, calculate business costs, prepare budgets, and utilize information to set prices and make business decisions are better able to ensure the sustainability of their businesses. This finding aligns with the characteristics of Berastagi Subdistrict as a trade and tourism hub with a relatively high level of competition, which requires MSME business owners to manage their businesses more effectively in order to survive and grow.

Research result This in line with study Hariyati et al. (2022) who stated that use information accountancy management influential positive to quality taking decisions and performance business. Findings This is also supported by research by Nartey and van der Poll (2021) which shows that implementation practice accountancy management capable increase efficiency operational and support sustainability effort. Although Thus, the coefficient regression variables Use Information Accountancy Management of 0.193 shows that its influence Still more small compared to Orientation Entrepreneurship, so that sustainability business No only influenced by ability manage information finances, but also by the ability innovate, behave proactive and brave take risk (Dewi & Mahendrawathi, 2019).

Influence Orientation Entrepreneurship to Sustainability of MSME Businesses in the District Berastagi

Based on the results of the partial test (t-test), it is known that that variables Orientation Entrepreneurship own t - value by 4,417, more big than t table amounting to 2,018, with mark significance 0.000 < 0.05. The results show that Orientation Entrepreneurship influential positive and significant to Sustainability of MSME Businesses in the District Berastagi, so that hypothesis second (H_2) is accepted (Pangastuti et al., 2023).

Research result This show that the more tall orientation entrepreneurship owned MSME actors, then the more great ability business For maintain sustainability and development his efforts (Nada et al., 2021). Orientation entrepreneurship that is reflected through attitude innovative, courage take risk in a way measurable, and action proactive in utilise opportunity business allows perpetrator business more Ready face change environment business as well as increasing competition tight. With Thus, orientation entrepreneurship be one of factor important supporting sustainability business in term long (Firdaus et al., 2023).

Findings study This supports the Resource-Based View (RBV) Theory which states that superiority competitive something organization originate from ability manage source internal power and capabilities effective. In research this, orientation entrepreneurship viewed as internal capabilities that drive MSME actors to create innovation, utilizing market opportunities, as well as adapt to change environment business. This result is also in line with Miller's theory (Kumar et al., 2025) which explain that orientation entrepreneurship consists of on three dimensions main, namely innovation (innovativeness), courage take risk -taking, and proactiveness. Third dimensions the play a role important in increase Power competition at a time guard sustainability businesss (Suhono et al., 2022).

In the context of MSMEs in the District Berastagi, orientation entrepreneurship become the more important remember regional characteristics supported by the sector trade and tourism with level enough competition high. MSME actors who have orientation entrepreneurship tall tend more fast adapt product with need consumers, take advantage of market opportunities, as well as implementing appropriate business strategies with change condition business. Conditions This support the ability of MSMEs to maintain his efforts in the middle market dynamics that continue develop (Wardani et al., 2022).

Research result This in line with research by Adam et al. (2024) which states that orientation entrepreneurship influential positive to growth and power competitiveness of MSMEs. Research by Corrales-Estrada et al. ((Veranita et al., 2022) also shows that orientation entrepreneurship is one of the internal contributing factors to sustainability business through improvement ability organization in adapt to change environment business. In addition, the results analysis regression show that Orientation Entrepreneurship own coefficient regression of 0.460, more big compared to Use Information Accountancy Management of 0.193. This is indicates that orientation entrepreneurship is variables that provide influence more big to sustainability MSME businesses in the sub-district Berastagi (Prasetyo, 2020).

Based on the results said, can concluded that orientation entrepreneurship is factors that play a role important in increase sustainability MSME businesses in the sub-district Berastagi. Therefore that, MSME actors need to Keep going increase ability innovate, behave proactive and brave take risk in a way measurable to be able to face change environment business as well as maintain sustainability his business in term long.

Influence Use Information Accountancy Management and Orientation Entrepreneurship to Sustainability of MSME Businesses in the District Berastagi

Based on the results of the simultaneous test (F test), it is known that that variables Use Information Accountancy Management and Orientation Entrepreneurship in a way together influential positive and significant to Sustainability of MSME Businesses in the District Berastagi. This is indicated by the calculated F value amounting to 22,382, which is more big than F table of 3.22, with mark significance 0.000 < 0.05, so hypothesis third (H_3) is accepted. In addition, the results of the coefficient test determination show Adjusted R Square value is 0.493, which means second variables the capable explains 49.3% of the variation sustainability MSME businesses, while the remaining 50.7% influenced by other factors outside the research model (Suminah et al., 2022).

Research result This show that sustainability MSME businesses are influenced by a combination of ability in manage information accountancy management and implementation orientation entrepreneurship. Use information accountancy management help perpetrator business in do planning, control costs, and withdrawals more decisions effective, whereas orientation entrepreneurship push perpetrator business for innovate, be brave take risk in a way measurable, and proactive in utilise opportunity business. Combination second factor the give contribution real in increase the ability of MSMEs to maintain and develop his efforts (Muhamad Samingan et al., 2024).

Findings study This supports the Resource-Based View (RBV) Theory put forward by Barney (1991), which states that superiority competitive obtained through ability organization in manage source internal power and capabilities optimally. In research this, use information accountancy management play a role as source Power supporting information taking decision, whereas orientation entrepreneurship is capabilities that drive innovation, adaptation, and power competition. Synergy second factor the become internal strength that supports sustainability MSME businesses (Mardhiah et al., 2022).

Research result this is also in line with study Hariyati et al. (Misnan & Barizki, 2021) who stated that use information accountancy management capable increase quality taking decisions and performance effort. In addition, research by Adam et al. (2024) shows that that orientation entrepreneurship play a role important in increase Power competitiveness and capability business face change environment business. In the context of MSMEs in the District Berastagi, the perpetrator capable business manage information finance with Good as well as own orientation high entrepreneurship tend more Ready face competition, change need consumers, and evolving market dynamics.

Although Thus, the Adjusted R Square value of 0.493 indicates that Still there is 50.7% variation sustainability business that is influenced by other outside factors study this, like digital literacy, access capital, quality source Power human resources, marketing strategy, support government, as well as market conditions. Therefore that, research furthermore expected can add variables in order to provide a clearer picture comprehensive about factors that influence sustainability MSME businesses.

Based on the results said, can concluded that use information accountancy management and orientation entrepreneurship is two internal factors that are together contribute in increase sustainability MSME businesses in the sub-district Berastagi. Therefore that, MSME actors need to increase ability in utilise information accountancy as base taking decision at a time develop orientation entrepreneurship through innovation, attitude proactive, and courage take risk in a way measurable so that the business capable survive and thrive in a way sustainable

CONCLUSION

Based on the results of the study on the Effect of the Use of Management Accounting Information and Entrepreneurial Orientation on the Business Sustainability of MSMEs in Berastagi Regency, the following conclusions can be drawn: The use of management accounting information has a positive and significant effect on the business sustainability of MSMEs in Berastagi Regency. The results of the partial test showed a significance value of 0.049 (< 0.05)

with a t-value of 2.028, which is greater than the critical t-value of 2.018. This indicates that the better MSME operators utilize management accounting information in the planning, control, evaluation, and decision-making processes, the higher the level of business sustainability. Thus, the first hypothesis (H_1) is accepted. Entrepreneurial orientation has a positive and significant effect on the business sustainability of MSMEs in Berastagi Regency. The results of the partial test showed a significance level of < 0.001 with a t-value of 4.417, which is greater than the critical t-value of 2.018. These results indicate that the higher the entrepreneurial orientation possessed by MSME actors—such as the ability to innovate, the willingness to take measured risks, and a proactive attitude in capitalizing on opportunities—the higher the level of sustainability achieved. Thus, the second hypothesis (H_2) is accepted. The simultaneous use of Management Information Systems and Entrepreneurial Orientation has a positive and significant effect on the sustainability of MSMEs in Berastagi Regency. This is evidenced by the results of the simultaneous test, which show a calculated F-value of 22.382—greater than the critical F-value of 3.22—at a significance level of < 0.001. Furthermore, the adjusted R-squared value of 0.493 indicates that 49.3% of the variation in business sustainability can be explained by these two variables, while the remaining 50.7% is influenced by other factors outside the scope of this study. Thus, the third hypothesis (H_3) is accepted.

REFERENCES

Al-Ebel, A., Baatwah, S., & Al-Musali, M. (2020). Religiosity, accounting expertise, and audit report lag: Empirical evidence from the individual level. *Cogent Business & Management*, *7*(1), 1823587. https://doi.org/10.1080/23311975.2020.1823587

Al-Okaily, M. (2021). Assessing the effectiveness of accounting information systems in the era of COVID-19 pandemic. *VINE Journal of Information and Knowledge Management Systems*, *54*(1), 157–175. https://doi.org/10.1108/VJIKMS-08-2021-0148

Atkinson, A. A. (2019). *Management Accounting Edition 5 Volume 1*. PT Indeks.

Azure, J. D.-C., Alawattage, C., & Lauwo, S. G. (2024). Politics of fiscal discipline: counter-conducting the World Bank's public financial management reforms. *Accounting, Auditing & Accountability Journal*, *37*(4), 1012–1040. https://doi.org/10.1108/AAAJ-04-2022-5761

Baev, A. A., Levina, V. S., Reut, A. V, Svidler, A. A., Kharitonov, I. A., & Grigor'ev, V. V. (2020). Blockchain Technology in Accounting and Auditing. *Accounting. Analysis. Auditing*, *7*(1), 69–79. https://doi.org/10.26794/2408-9303-2020-7-1-69-79

Balkis, R., & Komala, L. (2024). Unlocking Fraud Prevention in Village Fund Management: Causal Factor Perspective. *Research of Accounting and Governance*, *2*(2), 110–122. https://doi.org/10.58777/rag.v2i2.249

Bawono, I. R., Kinasih, A. D. M., & Rahayu, A. K. (2020). Factors affecting accountability of village fund management through implementation of the village financial system (SISKEUDES). *Journal of Accounting and Investment*, 471–491.

Bhat, M. A., & Khan, S. T. (2023). Determinants of accounting students' decision to pursue career as ACCA-certified accountants: a case study of Omani students. *Management & Sustainability: An Arab Review*, *2*(3), 217–238. https://doi.org/10.1108/MSAR-09-2022-0043

Chandra, R., Lestari, P., Irmarita, Y. E., Purwandi, H., Khaddafi, M., & Saputra, J. (2023). Accounting System And Financial Management Accountability Village Owned Enterprises (BUMDES)"Mitra Karya Sejahtera" Toapaya Selatan Village Bintan District. *International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBAS)*, *3*(3), 894–902.

Daeli, M. P., Bate'e, M. M., & Telaumbanua, Y. N. (2022). Net Profit Margin Analysis at PT Unilever Indonesia TBK (a Manufacturing Issuer Listed on the Indonesia Stock Exchange). *Journal of Economics, Management, Business, and Accounting Research*, *10*(4), 1462–1471.

Demirkan, S., Demirkan, I., & McKee, A. (2020). Blockchain technology in the future of business cyber security and accounting. *Journal of Management Analytics*, *7*(2), 189–208. https://doi.org/10.1080/23270012.2020.1731721

Deviesa, D. (2019). *Management Accounting: Strategic and Practical*. Andi.

Dewi, F., & Mahendrawathi, E. R. (2019). Business process maturity level of MSMEs in East Java, Indonesia. *Procedia Computer Science*, *161*, 1098–1105. https://doi.org/10.1016/j.procs.2019.11.221

Fahrezi, M. N. P., & Dewayanto, T. (2024). Peningkatan Kinerja Perusahaan Melalui Implementasi Sistem Enterprise Resource Planning Dan Supply Chain Management-A Systematic Literature Review. *Diponegoro Journal of Accounting*, *13*(1).

Firdaus, G. A., Sukowati, P., & Adi, D. S. (2023). Licensing of MSME Business through Online Single Submission Risk based Approach. *Cross Current International Journal of Economics, Management and Media Studies*, *5*(02), 11–20. https://doi.org/10.36344/ccijemms.2023.v05i02.001

Haryani, S., Akhdiyat, R., Iqbal, M., Mintarti, S., & Sari, W. I. R. (2023). Implementasi new public management (NPM) badan kepegawaian daerah (studi kasus Kabupaten B). *Proceeding of National Conference on Accounting & Finance*, 330–335. https://doi.org/https://doi.org/10.20885/ncaf.vol5.art38

Heydari, M., & Mohammadzadeh Salteh, H. (2020). The effect of performance audit economy, efficiency and effectiveness criteria on the accountability level of Ardebil province executive agencies' managers referred to in Article (5) of the Civil Service Management. *Journal of Management and Accounting Studies*, *6*(04), 13–18. https://doi.org/10.24200/jmas.vol6iss04pp13-18

Imjai, N., Aujirapongpan, S., & Mahadi, N. (2023). The interplay of digital and management accounting competency to competitive performance in the open innovation era: A case of Thai micropreneurs. *Journal of Open Innovation: Technology, Market, and Complexity*, *9*(4), 100167. https://doi.org/10.1016/j.joitmc.2023.100167

Kumar, P., Chandra, A., Shivani, S., & Pillai, V. (2025). Evaluating the impact of digital and financial literacy on MSME performance. *Journal of the International Council for Small Business*, *6*(2), 284–296. https://doi.org/10.1080/26437015.2024.2405548

Lawson, R. A., Blocher, E. J., Brewer, P. C., Cokins, G., Sorensen, J. E., Stout, D. E., Sundem, G. L., Wolcott, S. K., & Wouters, M. J. F. (2014). Focusing accounting curricula on students' long-run careers: Recommendations for an integrated competency-based framework for accounting education. *Issues in Accounting Education*, *29*(2), 295–317. https://doi.org/10.2308/iace-50673

Maffei, M., Casciello, R., & Meucci, F. (2021). Blockchain technology: uninvestigated issues emerging from an integrated view within accounting and auditing practices. *Journal of Organizational Change Management*, *34*(2), 462–476. https://doi.org/10.1108/JOCM-09-2020-0264

Mahrani, M., & Soewarno, N. (2018). The effect of good corporate governance mechanism and corporate social responsibility on financial performance with earnings management as mediating variable. *Asian Journal of Accounting Research*, *3*(1), 41–60. https://doi.org/10.1108/AJAR-06-2018-0008

Mardhiah, N., Rahayu, G., & Oktavia, D. (2022). Design and Implementation of Odoo ERP Application as a Solution to Re-quirement of ULVA-Q MSME Business Information Systems Pangandaran. *Riwayat: Educational Journal of History and Humanities*, *5*(2), 404–410. https://doi.org/10.24815/jr.v5i2.27705

Mata, P. V. (2020). Grit and academic self-efficacy as predictors of senior high school academic performance. *Journal of Agriculture and Technology Management (JATM)*, *23*(1), 35–42.

Misnan, M., & Barizki, R. N. N. (2021). Strategi Komunikasi Bisnis Hipmikindo Dalam Mensinergikan Sumberdaya Akademisi Dan Pelaku Umkm. *WACANA: Jurnal Ilmiah Ilmu Komunikasi*, *20*(2), 226–241. https://doi.org/10.32509/wacana.v20i2.1722

Muhamad Samingan, Lukman Yudho Prakoso, & Suwito, S. (2024). Indonesia's Digital Economic Policy To Increase Economic Resilience. *International Journal Of Humanities Education and Social Sciences*, *3*(6 SE-Social Science). https://doi.org/10.55227/ijhess.v3i6.873

Muhammad, R. (2020). The Influence Of Class Management And Learning Behavior Toward Understanding Level Of Students Class XI Annizam Medan. *MANAGERE : Indonesian Journal of Educational Management*, *2*(1), 77–89. https://doi.org/10.52627/ijeam.v2i1.20

Nada, D. Q., Suryaningsum, S., & Negara, H. K. S. (2021). Digitalization of the Quick Response Indonesian Standard (QRIS) Payment System for MSME Development. *Journal of International Conference Proceedings*, *4*(3). https://doi.org/10.32535/jicp.v4i3.1358

Napitupulu, I. H. (2023). Internal Control, Manager's Competency, Management Accounting Information Systems and Good Corporate Governance: Evidence from Rural Banks in Indonesia. *Global Business Review*, *24*(3), 563–585. https://doi.org/10.1177/0972150920919845

Pandey, A., & Gupta, R. (2020). A structural equation model of financial accounting practices and use of it impacting msmes performance: Moderation by entrepreneurial skills. *JIMS8M: The Journal of Indian Management & Strategy*, *25*(3), 21. https://doi.org/10.5958/0973-9343.2020.00020.4

Pangastuti, M. D., Nalle, F. W., Rado, B. G., & Kolo, A. (2023). Determinants of performance improvement of Micro, Small, and Medium Enterprises (MSME) in the border market of North Timor Central District – Timor Leste. *Jurnal Perspektif Pembiayaan Dan Pembangunan Daerah*, *11*(1), 45–64. https://doi.org/10.22437/ppd.v11i1.23538

Parker, L. D., Jacobs, K., & Schmitz, J. (2018). New public management and the rise of public sector performance audit. *Accounting, Auditing & Accountability Journal*, *32*(1), 280–306. https://doi.org/10.1108/AAAJ-06-2017-2964

Prasetyo, P. E. (2020). The role of government expenditure and investment for MSME growth: Empirical study in Indonesia. *The Journal of Asian Finance, Economics and Business (JAFEB)*, *7*(10), 471–480.

Rafael, S. J. M., Ga, L. L., Timuneno, T., & Moenardy, K. (2019). Strategy to accelerate the development of indonesia's national border village in Belu, East Nusa Tenggara Province. *International Conference on Tourism, Economics, Accounting, Management, and Social Science (TEAMS 2018)*, 286–291. https://doi.org/https://doi.org/10.2991/teams-18.2019.50

Rich, K. T., Roberts, B. L., & Zhang, J. X. (2018). Linguistic Tone and Internal Control Reporting: Evidence from Municipal Management Discussion and Analysis Disclosures. *Journal of Governmental & Nonprofit Accounting*, *7*(1), 24–54. https://doi.org/10.2308/ogna-52326

Rodriguez-Marin, M., Saiz-Alvarez, J. M., & Huezo-Ponce, L. (2022). A Bibliometric Analysis on Pay-per-Click as an Instrument for Digital Entrepreneurship Management Using VOSviewer and SCOPUS Data Analysis Tools. *Sustainability*, *14*(24), 16956. https://doi.org/10.3390/su142416956

Saputra, G. R. (2022). Influence of Human Resource Competence, Internal Control System, Participation in Budget Preparation, and Accounting Control on Performance Accountability of Local Government Agencies. *International Conference on Sustainable Innovation Track Accounting and Management Sciences (ICOSIAMS 2021)*, 197–203. https://doi.org/10.2991/aebmr.k.211225.028

Siskawati, E., Syaputra, H., & Zahara, Z. (2024). The role of collaboration and digital technology in supply chain management in micro enterprises. *Economics, Business, Accounting & Society Review*, *3*(1), 11–19. https://doi.org/10.55980/ebasr.v3i1.116

Suhono, S., Rizal, A., Batu, R. L., & Sukrianingrum, D. R. (2022). Analysis of Taxpayer Awareness in West Java MSME Tax Payment Compliance on E-Commerce Platform Users. *6th Global Conference on Business, Management, and Entrepreneurship (GCBME 2021)*, 97–104. https://doi.org/10.2991/aebmr.k.220701.021

Suminah, S., Suwarto, S., Sugihardjo, S., Anantanyu, S., & Padmaningrum, D. (2022). Determinants of micro, small, and medium-scale enterprise performers' income during the Covid-19 pandemic era. *Heliyon*, *8*(7), e09875. https://doi.org/10.1016/j.heliyon.2022.e09875

Sutandi, S., Angraini, H., & Handoko, D. T. (2023). Factors That Influence Village Financial Management Accountability In The Sub-District Of Selat Penuguan Banyuasin District. *Proceeding of Accounting, Management, Business and Sustainability*, *1*, 161–174.

Sylvia Veronica Siregar, Delfita Siagian. (2018). The Effect of Audit Committee Financial Expertise And Relative Status On Earnings Management: Case of Indonesia. *Jurnal Akuntansi*, *22*(3), 321. https://doi.org/10.24912/ja.v22i3.391

Veranita, M., Almamalik, L., & Ikhsan, S. (2022). Pemanfaatan Pemasaran Melalui Media Sosial oleh UMKM Di Era Pandemi. *Coopetition : Jurnal Ilmiah Manajemen*, *13*(1), 89–96. https://doi.org/10.32670/coopetition.v13i1.590

Wardani, V. K., Nasikh, N., & Agustin, G. (2022). The Effect of MSME Development on GRDP in East Java Post-Pandemi Covid-19. *Bina Bangsa International Journal Of Business And Management*, *2*(3), 600–609. https://doi.org/https://doi.org/10.46306/bbijbm.v2i3.76

Wardoyo, C., Firmansyah, R., Fauzan, S., & Gumilang Rahmawan, A. (2021). The Village Accounting Knowledge And Comprehension Enhancement For Vocational High School Accounting Teachers In Tulungagung. *PICS-J: Pasundan International of Community Service Journal*, *3*(2), 67–75. https://doi.org/10.23969/pics-j.v3i2.4521

Yaser Saleh, Q., Barakat AL-Nimer, M., & Abbadi, S. S. (2023). The quality of cost accounting systems in manufacturing firms: A literature review. *Cogent Business & Management*, *10*(1), 2209980. https://doi.org/https://doi.org/10.1080/23311975.2023.2209980