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DETERMINANTS OF THE USE OF ACCOUNTING INFORMATION IN MSMEs WITH ENVIRONMENTAL UNCERTAINTY AS MODERATION

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ABSTRACT
The Indonesian government has assisted micro small and medium enterprises (MSMEs) in addressing their main problems through the KUR program. In order to complement the KUR program from the government, MSMEs requires the use of accounting information as a basic capital in decision making. This study aims to determine and analyze the influence of independent variables on dependent variables with moderation by a third variable. This research uses a quantitative method. Primary data in this study were obtained from a sample of 93 MSMEs Food entrepreneurs in Surabaya registered in E-PEKEN. This study used Moderated Regression Analysis (MRA) with IBM SPSS Statistics 25 software as an analysis tool. The results of the study indicate that (1) accounting knowledge influences the use of accounting information; (2) accounting training influences the use of accounting information; (3) business scale influences the use of accounting information; (4) environmental uncertainty weakens the influence of accounting knowledge on the use of accounting information; (5) environmental uncertainty strengthens the influence of accounting training on the use of accounting information; (6) environmental uncertainty strengthens the influence of business scale on the use of accounting information. This study implies that accounting knowledge, accounting training, and business scale should be a priority for food MSMEs entrepreneurs in Surabaya registered in E-PEKEN. In facing environmental uncertainty, food MSMEs entrepreneurs in Surabaya must optimize the available resources. Food MSME entrepreneurs in Surabaya should consider business scale as an important determinant factor in the use of accounting information.

Keywords: accounting knowledge, accounting training, business scale, use of accounting information, environmental uncertainty.

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INTRODUCTION

Micro, Small and Medium Enterprises, or MSMEs, is one of the economic activities that has a vital role in economic growth in Indonesia. The Coordinating Ministry for Economic Affairs of the Republic of Indonesia (2021) revealed in a press release HM.4.6/103/SET.M.EKON.3/05/2021, MSMEs are considered the most critical pillar in the Indonesian economy. The contribution of MSMEs to the Indonesian economy includes the ability to absorb 97% of the total existing workforce. It can collect up to 60.4% of total investment (Ministry of Investment/ BKPM, 2022). Many people choose the MSMEs business field because MSMEs can provide substantial income for the community (Husaini, 2017). The Financial Services Authority (OJK) revealed that MSMEs still face three main problems. Namely, MSMEs have yet to utilize digital technology in marketing and market access, access to financing or business capital, and the low quality and capability of Human Resources (HR) (Intan, 2022). Capital is one of the financial resources owned by individuals or business entities that can be used to improve and build new businesses (Ridhiyawati et al, 2022). MSMEs capital problem

is difficulty obtaining additional capital from financial institutions to develop their business. Capital is a source of funds MSMEs need to run a business, where a business will only be realized with sufficient capital (Pamungkas & Hidayatulloh, 2019). According to Kominfo (2022), even though there are a large number of MSMEs in Indonesia, MSMEs who can access financing in banking are around 20%. Bank Indonesia (2022) reveals the obstacles MSMEs face, namely difficulties in obtaining credit from banks or other financial institutions because they do not have/insufficient collateral and limited access to information.

The Indonesian government is trying to advance MSMEs in Indonesia through the People's Business Credit (KUR) program, channeled through financial institutions, to increase access to finance and strengthen MSMEs capital in Indonesia (Ministry of Investment/ BKPM, 2022). To offset the efforts made by the government to increase access to financing and strengthen MSMEs capital in Indonesia, MSMEs requires the use of accounting information presented in the form of financial reports as the primary capital for making decisions in running their business (Mustofa & Trisnaningsih, 2021). Based on government regulation no. 17 of 2013 Article 49 and Law no. 20 of 2008 concerning Small and Medium Enterprises and Cooperatives, MSMEs in Indonesia must carry out good accounting records. This shows that the government in Indonesia emphasizes the importance of recording and managing accounting information for MSMEs. However, practice in the field shows that many MSMEs actors still need to apply accounting information in financial reports (Yolanda et al., 2020). Using accounting information is one of the efforts that MSMEs can make to develop their business and anticipate the failure of the business being run (Wiska & Colin, 2021). In addition, accounting information is considered a way of using accounting information that can benefit business decisions (Trisnaningsih et al, 2021).

The use of good accounting information is inseparable from the accounting knowledge of MSMEs actors. Accounting knowledge is an insight into how to classify, analyze, and record several things related to the financial activities of a business (Mustofa & Trisnaningsih, 2021). The traditional accounting knowledge of MSMEs actors will cause management failure, so MSMEs actors have difficulty determining the policies to be taken (Hudha, 2017). Accounting knowledge has a positive effect on the use of accounting information (Ernawati, 2017). While, the use of accounting information is not affected by the use of accounting information (Ermawati & Handayani, 2022). In addition, MSMEs actors need accounting training to gain and increase accounting knowledge in managing their businesses. Accounting training is an effort to improve and develop accounting abilities individually to achieve expertise, abilities, and skills in business development (Umami et al., 2020). Accounting training positively affected the use of accounting information (Suryana et al, 2022). Accounting training did not affect the use of accounting information (Sulistyowati & Arifah, 2022).

Business scale is a company's ability to manage its business which is observed from total assets, the number of employees employed, and the amount of income earned in a certain period (Yasa et al., 2017). The large scale of the business and its complexity will increase the need for accounting for business continuity so that accounting information becomes helpful in making managerial decisions (Umami et al., 2020). Research shows that business scale significantly positively affects the use of accounting information (Zulkarnnaeni & Rizki, 2019). While that business scale has no significant positive effect on the use of accounting information (Fithoriah & Pranaditya, 2019). This study uses environmental uncertainty as a moderating variable. Environmental uncertainty is

considered a condition of the inability of MSMEs actors to accurately estimate or predict environmental conditions that occur (Yolanda et al., 2020). Environmental uncertainty is due to the unavailability of complete information on the current conditions. Thus, if environmental uncertainty increases, MSMEs actors will need extensive information so that MSMEs actors can make effective decision-making (Luckieta, 2023).

This research will be conducted on food SMEs located in Surabaya. This is because Surabaya has the most significant number of MSMEs in the hotel and restaurant trade sector in terms of accommodation providers and food and beverage providers, namely 385,054 units (Dinas Koperasi dan UKM Provinsi Jawa Timur, 2021). Eri Cahyadi, as Mayor of Surabaya, revealed that despite being amid the Covid – 19 pandemic, economic growth in the City of Surabaya surpassed East Java and National performance (Haryono, 2022). According to research, this increase was recorded in 2020, which contracted minus 4.85%, then jumped to 4.29% in 2021, and even this jump exceeded the national economic growth performance of 3.69% and East Java by 3. 57% (Haryono, 2022). The revealed that the development of digital technology has made the culinary business in Surabaya easy to develop (Wijayanto, 2022). MSMEs traders in Surabaya who market their products online have experienced the benefits of selling through social media and marketplaces, where MSMEs revenue has increased by 70% after the emergence of online customers. The Surabaya City Government will continue to strive to move the wheels of the economy by empowering MSMEs and grocery stores (Bangga Surabaya, 2021). The Surabaya City Government launched the E- PEKEN (Nang Suroboyo Economic Empowerment and Resilience) application through the Surabaya City Communication and Information Service (Diskominfo) on 31 October 2021 as an effort by the Surabaya City Government to move the wheels of the economy in Surabaya. Thus, MSMEs Food in Surabaya has been given convenience by the City Government of Surabaya to market their products through online marketing, so most MSMEs in Surabaya are considered not constrained in utilizing digital technology in marketing and market access. However, with the convenience provided by the Surabaya City Government in marketing their products, MSMEs players are still required to develop their business by submitting additional capital to banks/financial institutions to be superior to their competitors. Therefore, MSMEs actors need to use good accounting information in the form of financial reports as the primary capital in making the right decisions in financial and non-financial matters (Trisnaningsih et al., 2021b).

Table 1. Percentage of the Number of MSMEs Requiring Additional Capital

Description	Amount	Percentage
Requires Additional Capital	17	70.8%
It does Not Require Additional Capital	7	29.2%
Total	**24**	**100%**

Source: Processed data (2023)

Table 2. Percentage of Use of Financial Statements in MSMEs Food in Surabaya

Description	Amount	Percentage
Using Financial Reports	6	25%
Not Using Financial Statements	18	75%
Total	24	100%

Source: Processed data (2023)

In connection with the data in Tables 1 and 2, it can be said that many foods MSMEs in Surabaya need additional capital from financial institutions such as banks to improve their business. However, most of the MSMEs food actors in Surabaya do not have financial reports. MSMEs can use financial reports as one of the requirements in applying for additional capital at the bank. With this research, it is hoped that these MSMEs can grow with good quality, especially in the use of accounting information, so that they can be used for decision-making related to business strategy so that MSMEs can survive amid increasingly rapid business competition and not experience business failure.

This study uses the decision usefulness theory as the basic theory. Reveals that this decision usefulness theory is known as *A Theory of Accounting to Investors.* The theory of decision usefulness includes the requirements of the quality of accounting information that users will take. The decision usefulness approach to accounting information is an approach to financial reports on a historical cost basis to make it more useful (Scott, 2015:79). There are two critical questions in adopting a decision usefulness approach according to research, namely who are the users of financial statements and what are the decision problems for users of financial statements (Scott, 2015: 73).

Regarding the inconsistency of research results and theories described, this study aims to determine and analyze the effect of accounting knowledge, accounting training, and the business scale of MSMEs Food actors in Surabaya registered in E-PEKEN on the use of accounting information with environmental uncertainty as a moderator. The hypothesis in this study, namely H_1: Accounting knowledge influences the use of accounting information. H_2: Accounting training affects the use of accounting information. H_3: Business scale affects the use of accounting information. H_4: Accounting knowledge influences the use of accounting information moderated by environmental uncertainty. H_5: Accounting training influences accounting information moderated by environmental uncertainty. H_6: Business scale affects the use of accounting information moderated by environmental uncertainty.

METHODS

This study uses a quantitative approach. This research was conducted to find out and analyze the influence of the independent variables on the dependent variable by being strengthened/weakened by the moderating variable. Independent variables consist of accounting knowledge (X_1), accounting training (X_2), and business scale (X_3). This study's dependent variable uses accounting information (Y) and environmental uncertainty (Y) as moderating variables. The research variables were measured using a Likert scale of five alternative answers with a score of 1 (Strongly disagree) to 5 (Strongly agree).

The population in this study, namely Food MSMEs actors in Surabaya who are registered with E-PEKEN, is 1,340 units based on data obtained from the Surabaya City Small and Medium Enterprises Cooperative and Trade Office in 2022. MSMEs actors used as the population in this study are owners of MSMEs who know the business identity and financial data for the business being run. The sample size was determined based on the calculation of the slovin formula with an accuracy tolerance (e) of 10% so that the sample size was obtained as many as 93 MSMEs actors. The research data uses primary data obtained directly from respondents through distributing questionnaires online with Google Forms and offline.

The research questionnaire was tested with validity and reliability tests to test whether a questionnaire was valid/reliable or not. Then a normality test was carried out with the Kolmogorov-Smirnov to test whether the confounding or residual variables have a normal distribution in the regression model (Ghozali, 2018: 161). This study uses Moderated Regression Analysis (MRA) as a data analysis technique with the help of IBM SPSS Statistics 25 software to test the hypothesis. Moderated Regression Analysis (MRA) is carried out to examine the causal relationship between the independent variables and the dependent variable, which can be strengthened or weakened by moderating variables (Ghozali, 2018: 221). The Moderated Regression Analysis (MRA) equation used in this study to test the hypothesis is formulated as follows:

$$Y = a + b_1 X_1 + b_4 Z + b_5 X_1 Z + e \quad \text{..... (1)}$$

$$Y = a + b_2 X_2 + b_4 Z + b_6 X_2 Z + e \quad \text{..... (2)}$$

$$Y = a + b_3 X_3 + b_4 Z + b_7 X_3 Z + e \quad \text{..... (3)}$$

Information:

Y = Use of Accounting Information
a = Constant
b_1, b_2, b_3, b_4 = Regression Coefficient
X_1 = Knowledge of Accounting
X_2 = Accounting Training
X_3 = Business Scale
Z = Environmental Uncertainty
e = Other factors that influence the dependent variable

RESULTS AND DISCUSSION

Research data was collected for 1 month, from 6 March 2023 to 4 April 2023, by distributing questionnaires to 110 respondents. However, as many as 17 respondents still need to return the questionnaires. The returned questionnaire came from 93 respondents who had fulfilled the sample size to be used as material for data analysis. Characteristics of respondents to MSMEs Food in Surabaya who were registered with E-PEKEN, the majority were 81 women, while 12 were men.

The validity test with bivariate correlation produces a calculated r-value greater than the r-table value (0.2039). According to research, the questions in the questionnaire are declared valid if they have an r count value exceeding the r table so that all instruments in this study are declared valid (Ghozali, 2018: 52). The reliability test showed that *the Cronbach's Alpha* value was more than 0.6, so all variables from the questionnaire used in this study were declared reliable and fit to be used as a measuring instrument for the questionnaire instrument. *Kolmogorov – Smirnov* is a form of testing carried out in this study to test for normality by looking at the significant results. The resulting significance value exceeds 0.05, the data is declared normally distributed and vice versa (Ghozali, 2018: 166). The normality test results with IBM SPSS *Statistics* 25 shown in Table 3 show a significance value exceeding 0.05, so the data obtained in this study is stated to be normally distributed.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		93
Normal Parameters [a, b]	Means	.0000000
	Std. Deviation	.41283066
Most Extreme Differences	absolute	083
	Positive	052
	Negative	-.083
Test Statistics		083
Symp. Sig. (2-tailed)		.118 [c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: IBM SPSS *Statistics Output* 25 (2023)

The data analysis technique in this study uses *Moderated Regression Analysis* (MRA) by looking at the significance value, namely:

a. If the significance value exceeds 0.05, H_0 is accepted and H_A is rejected.
b. If the positive significance value is equal to or less than 0.05, then H_0 is rejected, and H_A is accepted.

The results of MRA testing using the IBM SPSS *Statistics* 25 *software are shown in Table 4.*

Table 4. Moderated Regression Analysis (MRA) Results

Coefficients [a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	std. Error	Betas	t	Sig.
1	(Constant)	-3.190	6.086		-.524	.602
	X1	7.916	1.309	2.992	6.048	.000
	X2	-4.655	1.290	-1,471	-3.607	001
	X3	-1,474	.595	-.924	-2.477	.015
	Z	.535	.245	.322	2.184	032
	X1. Z	-9.616	1.641	-4.356	-5.859	.000
	X2. Z	5.173	1.281	2.303	4.037	.000
	X3. Z	4.439	1.228	2.021	3.616	001

Dependent Variable: Y
Source: IBM SPSS *Statistics Output* 25 (2023).

The Effect of Accounting Knowledge on the Use of Accounting Information

The statistical analysis results on the accounting knowledge variable (X_1) have a coefficient value of 7.916, indicating that any increase in accounting knowledge will increase the use of information. The results of hypothesis testing show a significance value of 0.000, meaning that the significance value is <0.05. In connection with these results, **H_0 is rejected, and H_1 is accepted**. Thus, accounting knowledge influences the use of accounting information.

The accounting knowledge possessed by MSMEs actors is one factor that influences MSMEs actors in the use of accounting information. Based on the results of the questionnaire answers, Food MSMEs actors in Surabaya who are registered with E-PEKEN have good accounting knowledge, so

MSMEs actors have the convenience of using accounting information in the form of financial reports to run their businesses. The results of this study are supported, in which SMEs with high accounting knowledge can produce accounting information following the accounting information needed by users of financial reports (Scott's decision usefulness theory, 2015: 73). The results of this study are in line with research conducted shows the results that accounting knowledge influences the use of accounting information in MSMEs (Ernawati, 2017), (Khairunnisa & Rustiana, 2019), and (Yolanda et al, 2020). However, this research aligns shows that accounting knowledge does not affect the use of accounting information (Ermawati & Handayani's, 2022).

The Effect of Accounting Training on the Use of Accounting Information

The statistical analysis results on the accounting training variable (X_2) have a coefficient value of -4.655, indicating that any increase in accounting training will decrease the use of accounting information. The results of hypothesis testing show a significance value of 0.001, which means a significance value <0.05. In connection with these results, **H_0 is rejected, and H_2 is accepted**. Thus, accounting training affects the use of accounting information.

Accounting training can improve the ability of MSMEs to apply adequate accounting in their business. However, the research results show that respondents' participation in the training will further reduce the use of accounting information. This is possible because MSME actors need to learn the benefits of using accounting information. They only attend accounting training but do not apply the accounting knowledge and skills obtained in using accounting information for their business. The results of this study are supported by (Scott's decision usefulness theory, 2015: 73). In this food, MSMEs actors registered on E-PEKEN are required first to identify users of financial statements so that the accounting information that will be presented can be helpful in business continuity. The results of this study are in line with research, which show that accounting training affects the use of accounting information on MSMEs actors (Hadi et al. 2019), (Novianti et al, 2018) and (Efriyenty, 2020). However, this study's results differ from the research, which shows that accounting training does not affect the use of accounting information (Sulistyowati & Arifah, 2022).

Effect of Business Scale on the Use of Accounting Information

The statistical analysis results on the variable Business Scale (X_3) have a coefficient value of -1.474, indicating that any increase in business scale will reduce the use of accounting information. The results of hypothesis testing show a significance value of 0.015, meaning that the significance value is <0.05. **H_0 is rejected, and H_3 is accepted** in connection with these results. Thus, the business scale affects the use of accounting information.

Business scale is one of the factors that can influence MSMEs actors in the use of accounting information. The results of distributing questionnaires to respondents show that food MSMEs actors in Surabaya who are registered with E-PEKEN have a low business scale. However, the low business scale owned by MSMEs actors increasingly indicates that these MSMEs actors can use accounting information in running a business. The low business scale owned by MSMEs actors will further motivate MSMEs actors to use accounting information. This is because MSMEs actors need accounting information to decide how the income earned can cover business operating costs and the costs of employees employed. The results of this study, in which MSMEs actors can present financial reports that can be used as a basis for making decisions to meet business operational costs and employee costs employed from the income earned by MSMEs actors (Scott's decision usefulness theory, 2015: 73). The results of this study are in line with research, which show that business scale

affects the use of accounting information in MSMEs (Whetyningtyas, 2016), (Yasa et al. 2017), and (Zulkarnnaeni & Rizki (2019). However, this research needs to follow the research, which shows that business scale does not affect the use of accounting information (Fithoriah & Pranaditya, 2019).

The Effect of Accounting Knowledge on the Use of Accounting Information Moderated by Environmental Uncertainty

The statistical analysis results on the variable Accounting Knowledge with Environmental Uncertainty (X_1.Z) have a coefficient value of -9.616, indicating that environmental uncertainty will weaken any increase in accounting knowledge based on accounting information. The results of *the Moderated Analysis Regression (MRA)* test, as in Table 4, can be concluded that the significance value of the accounting knowledge variable with environmental uncertainty (X_1.Z) is 0.000, meaning a significance value <0.05. **H_0 is rejected, and H_4 is accepted** in connection with these results. Thus, accounting knowledge influences the use of information moderated by environmental uncertainty. In other words, environmental uncertainty weakens the influence of accounting knowledge on the use of accounting information.

Accounting knowledge possessed by MSMEs is very influential in using accounting information. MSME actors with high accounting knowledge can make carrying out accounting records that produce accounting information easier. However, accounting knowledge can reduce the use of accounting information in times of environmental uncertainty. This is because MSMEs do not have high accounting knowledge, so MSMEs are less able to use accounting information when there is environmental uncertainty. Thus, increasing conditions of environmental uncertainty forced Food MSMEs actors in Surabaya who were registered with E-PEKEN to improve their accounting knowledge. The results of this study, in which MSMEs actors cannot present accounting information to users of financial statements when environmental uncertainty occurs (Scott's decision usefulness theory, 2015: 73). When environmental uncertainty occurs, MSMEs with low accounting knowledge cannot apply accounting information. The results of this study, which show that environmental uncertainty can moderate the effect of accounting knowledge possessed by MSMEs actors on the use of accounting information (Hudha's, 2017), (Fatimah et al, 2018), and (Ermawati & Handayani, 2022). However, this research differs, which shows that environmental uncertainty cannot moderate the effect of accounting knowledge on using accounting information (Candra et al. (2020).

The Effect of Accounting Training on the Use of Accounting Information Moderated by Environmental Uncertainty

The statistical analysis results on the variable Accounting Training with Environmental Uncertainty (X_2.Z) have a coefficient value of 5.173, indicating that environmental uncertainty will strengthen any increase in accounting training on using accounting information. The results of hypothesis testing with Moderated Analysis Regression (MRA) show a significance value of 0.000, which means a significance value of <0.05. In connection with these results, **H_0 is rejected, and H_5 is accepted**. Thus, accounting training affects the use of accounting information moderated by environmental uncertainty. Alternatively, in other words, environmental uncertainty strengthens the effect of accounting training on the use of accounting information.

Training is a process passed and occupied by someone to improve accounting skills that are useful for the company. Accounting training is one of the essential factors that MSMEs must consider in running their business. This is because MSMEs actors who often participate in accounting training held by institutions outside of schools or colleges, training centers, and certain agencies will increase

their ability to use accounting information that influences the decision-making process. business decisions. Conditions of increasing environmental uncertainty will force a food MSMEs actor in Surabaya registered with E-PEKEN to have more extensive information so that MSMEs actors can make wise decisions related to the business. Thus, the existence of conditions of environmental uncertainty can encourage Food MSMEs actors in Surabaya who are registered with E-PEKEN and have attended accounting training to apply the use of accounting information. MSMEs actors are expected to be able to identify the needs of users of financial reports based on accounting knowledge and skills obtained from accounting training so that MSMEs actors can provide helpful information for users of financial reports. The results of this study, in which MSMEs who have attended accounting training have more knowledge and skills in good accounting (Scott's decision usefulness theory, 2015: 73). Therefore, MSMEs actors are expected to be able to identify the needs of users of financial reports in advance so that MSMEs actors can present financial reports that meet the needs of users when environmental uncertainty occurs. The results of this study, which show that environmental uncertainty can moderate the effect of accounting training on the use of accounting information (Hudha, 2017), (Anisykurlillah & Rezqika, 2019), and (Wiska & Colin, 2021). However, this research differs, shows that environmental uncertainty cannot moderate the effect of accounting training on the use of accounting information (Candra et al, 2020).

The Effect of Business Scale on the Use of Accounting Information Moderated by Environmental Uncertainty

The results of statistical analysis on the variable Business Scale with Environmental Uncertainty (X_3.Z) has a coefficient value of 4.439, indicating that environmental uncertainty will strengthen any increase in business scale on the use of accounting information. The results of hypothesis testing with Moderated Analysis Regression (MRA) show a significance value of 0.001, which means a significance value of <0.05. **H_0 is rejected, and H_6 is accepted** in connection with these results. Thus, business scale influences the use of accounting information moderated by environmental uncertainty. In other words, environmental uncertainty strengthens the effect of business scale on the use of accounting information.

Environmental uncertainty is a condition that describes a business being unable to analyze the consequences arising from aspects outside the business. Therefore, increasing environmental uncertainty can increase the desire of MSMEs Food actors in Surabaya who are registered with E - PEKEN to obtain relevant information. MSMEs actors will use this information to decide how the income earned can cover business operational costs and the costs of the employees employed. In addition, the many employees employed in MSMEs can help food MSMEs in Surabaya registered with E-PEKEN by providing input regarding what should be done in times of environmental uncertainty. The results of this study are supported by the theory of decision usefulness put forward by Scott (2015: 73). In this food, MSMEs actors in Surabaya who are registered with E-PEKEN have presented accounting information that suits user needs. In times of environmental uncertainty, MSMEs actors will increasingly apply accounting information. This is because, in unpredictable environmental conditions, MSMEs actors need financial reports to make decisions to meet business operational costs and employee costs employed from the income earned by MSMEs actors. The results of this study, showed that environmental uncertainty was proven to moderate the effect of business scale on the use of accounting information in the Buleleng District (Yasa et al, 2017).

However, the results of this study are different, which shows that environmental uncertainty does not moderate the effect of business scale on the use of accounting information (Yolanda et al, 2020).

CONCLUSION

The conclusions from the results and discussion that have been described previously, namely (1) Accounting knowledge influences the use of accounting information; (2) Accounting training influences the use of accounting information; (3) Business scale has a positive effect on the use of accounting information; (4) Accounting knowledge influences the use of accounting information moderated by environmental uncertainty. Alternatively, in other words, environmental uncertainty weakens the influence of accounting knowledge on the use of accounting information; (5) Accounting training influences the use of accounting information moderated by environmental uncertainty. Alternatively, in other words, environmental uncertainty strengthens the effect of accounting training on the use of accounting information; (6) Business scale influences the use of accounting information moderated by environmental uncertainty. In other words, environmental uncertainty strengthens the effect of business scale on the use of accounting information. Thus, all hypotheses in this study are accepted.

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