

PERAN AKUNTAN DALAM MEMBANGUN GOOD CORPORATE GOVERNANCE

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ABSTRAK

The objective of this research is to show that entrepreneurs who have high accounting knowledge, internal locus of control, and need for achievement will behave rationally in investment decision. Hypothesis testing conducted indicates that entrepreneurs of medium scale manufacturers have conducted rationally with the use of knowledge and personality values in investment decision (capital budgeting). This research concludes that accounting knowledge, locus of control, and need for achievement influence the extent of usage of accounting information in investment decision, as well as firm's performance.

Keywords.

Small and medium industry. SME. accounting knowledge, the extent usage of accounting information, rasionality. Personality values.