

ABSTRAK

Penelitian ini menganalisis perilaku akuntansi pelaku usaha mikro di Kabupaten Batanghari menggunakan pendekatan kuantitatif berbasis *Theory of Planned Behavior* (TPB). Data dikumpulkan melalui kuesioner (*Google Forms*) dari 100 pelaku usaha mikro. Hasil analisis deskriptif menunjukkan dominasi perilaku akuntansi reaktif-parsial, pencatatan transaksi harian sistematis dan pengakuan manfaat laporan keuangan telah terinternalisasi, namun tidak diimbangi penyusunan laporan komprehensif (laba rugi/arus kas/neraca) maupun peningkatan kompetensi melalui pelatihan. Akibatnya, akuntansi berfungsi sebagai *tools of recording*, belum menjadi *tools of management*. Studi ini merekomendasikan pelatihan aplikatif dan pendampingan berkelanjutan untuk transformasi perilaku akuntansi.

Kata Kunci : Perilaku akuntansi, Usaha Mikro

ABSTRACT

This study analyzes the accounting behavior of micro businesses in Batanghari Regency using a quantitative approach based on the Theory of Planned Behavior (TPB). Data were collected through questionnaires (Google Forms) from 100 micro-entrepreneurs. The results of descriptive analysis show the dominance of partial-reactive accounting behaviour: systematic recording of daily transactions and recognition of the benefits of financial statements have been internalized, but not matched by the preparation of comprehensive reports (profit and loss/cash flow/balance sheet) or increased competence through training. As a result, accounting functions as a tool of recording, not yet a tool of management. This study recommends applicative training and continuous mentoring for the transformation of accounting behavior.

Keywords : Accounting Behavior, Microbusiness