



Perception of the Use of the Financial Statements Success and Small Companies Plants in Kendari (Case Study at Nuri Horti Kendari)

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Abstract

This study aimed to determine the perception of the owners and workers of small companies Nuri Horti on the financial statements, to determine the use of the company's financial statements and to determine the success of the company. The location determination is based on the consideration that at this location engaged in agriculture who have received official permission from the local government as a small company of ornamental plants have been designated a Center for Agricultural and Training Governmental (P4S), and the company Nuri Horti has been set up and use financial accounting, although still in a very simple form. The variables observed were: 1) Overview of the company: a brief history of the company, history of owners and labor and of production process. 2) Perception owners and workers about the company's financial statements. 3) The financial statements: Bookkeeping were made by the company and profit (profit) obtained at a certain time. 4) The success of a small company. Analysis of the data used is descriptive measuring devices in the form of Likert scale to measure the perception of respondents, and analysis of Return On Investment (ROI) to measure the ability of the company's capital returns. The results showed that the respondents' perception of the financial statement is very important. A small company Horti Kendari ornamental plants Nuri uses very simple financial statements that are still recording / bookkeeping. The company was successful because it is able to perform a return on capital, and conduct investment activities for the addition / expansion.

Keywords: consumer behavior, financial statement, ROI

A. Introduction

The economic growth of Southeast Sulawesi, Indonesia is affected by the economic concept. Economic developments in Indonesia is based on the concept of community economic development managed by society that many also come from the sector of Small and Medium Enterprises (UKM). This sector has an important role both for the national and regional economy. Industrial enterprises engaged in agriculture are a source of livelihood and some people are still able to increase labor absorption capacity. This proves that the domestic

resource-based industries still showed its superiority in the face of the economic crisis than the imported resource-based industries (Distan Sultra, 2007).

Currently, the Government of Southeast Sulawesi empowers micro industries, small and medium enterprises, or popularly known as the MSMEs. In Southeast Sulawesi, SME development since the last three years i.e. from 2008 until 2010 amid emphasized through the establishment of the Regional Task Force on Financial Empowerment Consultant Partner Bank (Satgas KKMB). Industries are classified as SMEs have properties include more touching and rooted in the community because it has the characteristics of kinship and solidarity nature, generally do not contain raw materials imported, the numbers are very large and spread out in almost every area. In relative terms, the national output of Southeast Sulawesi dominated by the manufacturing sector, especially industrial processing of agricultural sector, which is the largest contributor to the economy of Southeast Sulawesi (Bafadal, 2011).

A business, whether it's large enterprises, medium and small businesses, set course for the purpose of the founder of which is to make a profit. To obtain the profit of a business must have some competitive advantage, for example in managing a variety of information and funding allocation. The success of small businesses cannot be separated from the hard work of the owners who manage it. Management policies that are key to the success of a company is influenced by the perception of the owners of the financial statements to give an accounting information or financial information in accordance with accounting principles management (Restriana, 2010).

In the financial sector, there are things that are often overlooked small entrepreneurs, most of them do not yet apply the principles of good financial management, especially the small business individual. Financial control is generally without detailed guidance per-year, tri-quarterly, per-month or weekly. In the field of accounting and administration, many administrators of small businesses that do not get used to making records of the activities that occur in the business. Data transactions, finance, trade agreements, assets, inventories and so very limited. The use of adequate accounting information system is a tool for owners to direct and control the course of a business (Handojo, et al., 2004).

The financial statements can provide or generate an accounting information system in which it has a very important role in the business process for information systems to identify, measure and record the business processes in a model such that the resulting information can be used by parties concerned. The accounting information system is also a system of integrated financial data processing to collect, store, and manage the financial data and provide information to the parties concerned as user information (Diana and Setiawati, 2010).

Accounting information systems in a company has major subsystems, one of which is management accounting information systems that are used by internal parties in planning, control and decision making. Management accounting aims to report to his superiors what had been done by the staff, the feedback and control over the performance of executing (Krishna, 2006). Perpetrators of Small and Medium Enterprises (SMEs) are identical to the lack of awareness for running the books well in the business world. With the lack of knowledge in bookkeeping, they run automatically hamper financial accounting activities, while the lack of knowledge of its SME business in the books also often not accompanied by the fulfillment of the resources to conduct business accounting. Awareness of the importance of bookkeeping is often arise when they have to deal with an institution or other parties who require financial statements or accounting modern term, for certain activities (Prasojo, 2010). Company or industry business is a unit (unitary) business economic activity, producing a good or service, is located in a building or particular location, and maintain business records regarding production and cost structure as well as at least one person who is responsible for business then. Small industry is an industry that has 5 to 19 workers. The number of companies for the small industrial city in Kendari which are amounted to 12 033 units may be shown in Table 1.

Table 1. Number of Companies For Small Industrial Enterprises in Kendari, 2014.

No	Type of Micro Industry	Number of Enterprise (Unit)
1	Small Industrial Agricultural Products	7.219
2	Small Industrial Chemistry	1.700
3	Small Industrial Metal and Machinery	1.215
4	Small Industrial Arts	1.899
Total		12.033

Source: BPS-Sultra, 2015.

Based on Table 1, the number of small companies or small industries most dominant or most that small businesses agricultural produce as many as 7219 Industry Small Business Agricultural Products, compared with the kind of small industry more that kind of small industrial chemicals, metals and machinery, as well as small industries miscellaneous. Small industrial enterprises in agricultural economic activities that process agricultural products into a added value output. One is a small industry of agricultural products in Kendari, a company of ornamental plants. One small industrial enterprises or small companies engaged in the agricultural products industry plants located in Kendari, namely Nuri Horti is located at the Village Sorumba Bonggoea Kendari District of Wua-wua (the owner) led by Mr Jamadu, SP. At this time, the types of ornamental plants that are being developed by the business which is a type of plant Asoka, but still producing for other crops such as red palm, Anthurium, Bougainvillea (Bougainville), orchids and other flower varieties.

Small industry of ornamental plants Nuri Horti has obtained official permission from the local government as a small industry and as a Training Center for Agricultural and Training Governmental (PPPPS) in 2008 and started to run or operate its business as a small company (Business Small Industry) in 2009. for the acquisition of sales or gross income per month received by the business ranging from Rp 8,000,000 to Rp 15,000,000. Here is the data obtained from the sale of small industries ornamental plants Nuri Horti on sales results for the last 3 months of 2011, which have been obtained are in Table 2.

Table 2. The data of Industry Business Results of Sale of Ornamental Plants Nuri Horti 2015.

No	Month	Sales target (Rp)	Sales (Rp)
1	September	14.099.000	13.979.000
2	October	10.800.000	8.265.000
3	November	13.125.000	8.148.000

From Table 2 above, it can be seen that sales for the last three months of the Month of September to November 2015 is not fixed, and the sale was not obtained in accordance with what was targeted. This fact may be due to several issues such as quality and quality of ornamental plants that are sold less than the maximum, the plant diseases that attack plants so that it should be the reduction targets for the number of plants to be sold, and due also because of the knowledge that is still a lack of recording more detailed or less precise and the lack of attention and understanding of accounting information itself, making it less able to manage a variety of information, human resources, budget allocation, implementation of technology, marketing and service system to improve sales results (Restriana, 2010). In order to allow the recognition, assessment, measurement, every entrepreneur needs to make a good recording system from each of the business activity. With a good recording system will be generated reporting of results of operations and the true condition of the company. This can be done if the business unit doing the accounting system adapted to the type of business. If the company has not been able to create a good accounting system, minimal business units (small and medium) did a good bookkeeping system.

Seeing the importance of the use of the financial statements to provide accounting information or financial information to create a flow of financial information to support the survival of small companies and realize how diverse understanding for the business of available information, the researchers interested in conducting research with the title "Perception and Use of Financial Statements as well as the Small Business success (Case Study at Horti Nuri Kendari)". Goals to be achieved in this study are (1) To know the perception of the owners and workers of small companies ornamental plants Nuri Horti Kendari regarding financial statements, (2) To determine the use of the financial statements of small companies ornamental plants Nuri Horti Kendari in accordance with accounting principles, (3) To determine the success economically, technically and in terms of revenue allocation ornamental plants Nuri small company Horti Kendari.

B. Research Methodology

1. Research setting

The research location is in a small company Horti Kendari Ornamental Plants Nuri, which is located at Jalan Sorumba Village Bonggoeya Wua-Wua District of Kendari. Basic considerations research locations namely:

1. Company ornamental plants Horti Nuri is a small company engaged in the field of agricultural products have received official permission from the local government as a small

company (small industries) and the only small company ornamental plants that have been designated as Agricultural Training Centre and Training Governmental (P4S) in 2008.

2. Based on the survey results and a brief interview conducted by researchers, there are still many other small companies of ornamental plants, but only Nuri Horti who create and use financial accounting in detail although it is not in accordance with accounting principles.

2. Object of the Research

This type of research carried out by case study that took only one object of research specifically on the basis of certain considerations. The case study is one method of doing research where the longitudinal depth examination to a situation or event is referred to as the case of using systematic ways of doing observation, data collection, information analysis, and reporting the results. As a result, we get a deep understanding of why things happen and can be a basis for further research. The case study can be used to generate and test hypotheses.

The object of research used in this study was taken intentionally with a clear rationale, and the object was a Small Company Ornamental Nuri Horti Kendari of Southeast Sulawesi Province with the respondent amounted to 8 (eight) persons who were the owner of 1 (one) and 7 (seven) company's workforce.

3. Technique of Data Analysis

For each objective of this study using the method of analysis is as follows:

1. To find out how the respondents' perception that the owners and workers of small companies Nuri Hori Kendari was analyzed descriptively by using a measuring instrument such as a Likert scale.

The following procedures for application of Likert scale:

- a. Tabulate the response data from the questionnaire that was circulated
- b. Give weight or score of each answer (weight between 1 to 3) suitable selection of the answers given.
- c. Calculate the maximum index and an index of at least the following formula:
 - Minimal index= $B_t \times P \times n$
 - Maximal index= $B_b \times P \times n$

Explanation:

Bb = Weights or highest score

Bt = Weights or lowest score

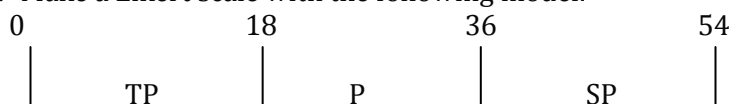
P = The variables studied

n = Number of Respondents

- a. Calculating the interval by the equation:

$$\text{Interval} = \frac{I_{\max} - I_{\min}}{\text{Number of Class}}$$

- b. Make a Likert scale with the following model:



- c. Criteria for the interpretation of score as follows:

0 – 18 = Unimportant (TP)

18 – 36 = Important (P)

36 – 54 = Very Important (SP)

2. To find out how to use a small company's financial statements in accordance with accounting principles which were analyzed descriptively based on interviews.
3. To determine the success of a small company Horti Kendari Nuri ornamental plants seen from three (3) aspects of:
 - a. The success of the economic aspect, namely in terms of profit / net income (profit) from the company within a certain time and the company's ability to return capital. Analyzed descriptively and measured the company's ability to return capital to the analysis of Return on Investment (ROI).

The magnitude of the ROI can be obtained by the formula:

$$\text{ROI} = \frac{\text{Operating profit}}{\text{Venture capital}}$$

Explanation:

ROI : The ability to return capital
 Operating profit : Profit (net income) earned (Rp)
 Venture capital : Total costs (fixed costs and variable costs) (Rp)

Criteria:

ROI > 1 : able to return capital (a company said to be successful)
 ROI < 1 : unable to return the capital (a company said to not / do not work)

- b. The success of the technical terms, namely in terms of productivity resulting company within a certain time. Analyzed descriptively and attach financial statements that have been corrected by the researchers in the form of an income statement is based on a simple financial accounting made by the company.
- c. Success in terms of the allocation of the company's revenue. Analyzed descriptively.

C. Findings and Discussion

1. General Description of the Company

a. History of Company Owner

The company's owner Nuri Horti Kendari, Southeast Sulawesi, Mr Jamadu, SP over the age of 66 years. He is a graduate of the Department of Social Economics Faculty of Agriculture, University of Haluoleo in 1994. Revenue earned by him in a month ± Rp 8,000,000 to Rp 14 million to meet the needs of the operation, meet the needs of daily family consumption and for investment. He is the owner and management and labor remain in the company, he has a wife who also works as a permanent workforce at the company.

b. Labors

Labor is the workers who perform activities include the implementation of productive activities in the production. Labor also means any person who is able to work in order to produce goods and services both for subsistence and for the community. For the labor involved in the ornamental plant industry are as many as eight (8) people of permanent workforce. There is no division of labor in particular among the labor force. Labor served to make the cultivation of plants, plant maintenance and serve consumers. The worker does not need to have high skills, because knowledge about plants can be learned and taught. Because it does not need to have high skills, then labor is easily obtained. To pay the salary or labor is directly paid employment such work. Salary for 8 (eight) permanent workforce in the company amounted to Rp 400,000 per month, workers still have to work from Monday to Sunday at 07:00 to 10:00 and 16:00 to 17:00 pm.

c. History of the Company

At first, Mr. Jamadu, SP undertakes replanting some species of ornamental plants and develop it is merely a hobby or pleasure and the mandate of the family to make the existing plants in the yard of his home to make it look beautiful as a student of agriculture, namely in 1993. The initial capital companies in 1993 which was Rp 4,500 start selling barter with friends, in 1997 for a show at Taman Ria Kendari which have now become MTQ. For the first sold in July 1997 which was Rp 300,000 where the profit is re-used to buy flowers and sell them back at the time of the exhibition building in P2ID in August with an income of Rp 1,600,000.

In 1998 with additional capital of Rp 900,000 back to buy flowers and resell it at a profit income of about Rp 2,000,000 rotated back to running a small business such small plants Nuri Horti. After that, in 2002 he opened a business in agribusiness tent right in front Rabam in February. Seven months later, he stopped selling of tents agribusiness in front Rabam it and just started dabbling in the garden / on their own land and manage it themselves i.e., the location of small companies Nuri Horti present and with time running a small business is growing or has increased quite good for the needs of the economy and improvement of small businesses that increase land and labor. So that in 2008 the Horti Nuri obtain official permission from the local government into a Small Business (Small Industrial Enterprises) and as a Training Centre for Agricultural and Governmental (PPPPS). It runs until now.

d. Production process

Small companies Ornamental Nuri Horti Kendari process for the production of ornamental plants as is generally done by a businessman ornamental plants, namely:

- 1) Determining the type of plant and the number of plants
- 2) Taking into account the agro-climatic factors (climatic conditions)
- 3) Procurement and selection of seeds
- 4) Tillage
- 5) Fertilization (using manure)
- 6) Watering
- 7) Controlling of pests and diseases (using botanical pesticides)
- 8) Treatment or routine maintenance is good for each of ornamental plants in order to get a good crop anyway
- 9) Taking into account the socio-cultural aspects (the public response to the type of plant)
- 10) Producing commercial ornamental plants i.e. plants that have a market or marketability and high economic value.

Small companies Ornamental Nuri Horti Kendari been widely cultivated several species of ornamental plants such as orchids, palms, Anthurium, flower buttons, Asoka, bougainvillea (Boungenville), flower Aloe Vera and others.

2. Respondents' perception

In 2006, Nuri Horti just started doing accounting / financial accounting. Nuri Horti just doing registries in detail in an ordinary book for each transaction that has been done is not in the form of an income statement or balance sheet. Perception expressed by respondents vary, some say very important, important and unimportant. This is due to a difference in opinion between one another that is affected, among others in terms of judgment, experience, and insight or knowledge dissemination. This is supported or based on the theory advanced by Maulida (2001) in Oktavianto (2009) that there are some things that can affect the perception, among others:

- a. The value system, i.e. the values instilled someone like things that are good or bad, appropriate or inappropriate to do will shape the perspective and attitude of individuals that is held firm.
- b. Experience, i.e. more and extensive experience of someone getting sharper and means the ability to perceive objects observed.
- c. Socialization, the process is defined as the process of learning of a special nature in which individuals learn the habits, ideas and patterns of behavior in society.
- d. Insights, namely the extent to which views the object beneficial to humans and the environment will be better the perception of the object in question.

Table 3. Respondents' Perception

No.	Perception	Answer category			Number of Respondent (person)
		Very Important	Important	Unimportant	
1.	Perceptions of Financial Statements.	3	3	2	8
2.	The perception of the role of the Financial Statements of the Improvement and success of the Company.	1	5	2	8
3.	Perceptions of Recording each activity both Sales and Purchase Transactions.	2	3	3	8
Number of Respondent (Person)		6	11	7	24

Based on the data in Table 3 for the perception of the financial statements of the respondents who said 'very important' were 3 people which consists of the owner who is also permanent worker, the wife who is also permanent worker, and a permanent workforce of the company. Respondents' who said 'important' were 3 people which are still the company's workforce. Respondents who say 'not important' totaled 2 which is also a permanent workforce of the company.

For the perception of the role of the financial statements to the improvement and success of the company respondents said it was important to be 1 person only is the owner and permanent workforce of the company. Respondents' who said 'critical' of 5 people is the wife who is also permanent worker, and four workers fixed the company. Respondents who say 'not important' totaled 2 which is still the company's workforce.

For the perception of the activity of recording each transaction activity both the sale and purchase of the respondents who said 'very important' totaled 2 i.e. owner-permanent workforce and wife who also remains the company's workforce. Respondents' who said 'important' totaled 3 which is still the company's workforce. Respondents who said 'not important' were totaling 3 persons which are also the permanent workforce of the company.

Table 4. Scores Category of Perception

Category (1)	Score (2)	Number of Respondent (person) (3)	Total Score (4) (2x3)
Very Important	3	6	18
Important	2	11	22
Unimportant	1	7	7
Total Score			47

Based on the data in Table 4 obtained total / total score categories of perception / respondents in the Small Company Ornamental Nuri Horti Kendari which 47 which included in the category of extremely important. Respondents who answer or which perceive the financial statements, the role of the financial statements and records of any transaction activity is essential and very important (positive) incurred on the value of the use or uses financial statements that can be a source of information or produce accounting information or financial information which essential in company's management. Respondents who answered or perceived 'negative' or unimportant incurred on the value of the use of financial statements that generate accounting information or financial information together with the lack of implementation and use of financial statements in conformity with accounting principles can produce accounting information by small businesses. Therefore, it can be presumed that the perception of 'negative' is based on the schemata that are not from small entrepreneurs experience in organizing and using accounting information. In other words, the experience of the implementation and use of accounting information can change the perception of small entrepreneurs on accounting information.

3. The Success of the Small Business

a. Economical Issue

The selling price for the small sized plants varied from start to Rp 1,000 - Rp 6,000 per polybag. But the average or the price of most of the small size of plants is Rp 2,500 per polybag. Prices for large-sized plants which is also vary, depending on the type of plants, plant age, rare or not in the market, and is a trend or not. Variations price for a medium-sized plant is Rp 200,000 - Rp 450,000. But the average price is Rp 250,000 per tree or per-pot. Variations on plant size are between Rp 850,000 to Rp 4,000,000 per-tree. But the average price is Rp 1,000,000 per-tree. Generally, the selling price of plants can be seen in Table 5.

Table 5. Ornamental Plants Price Range Per-years, 2015

Types of Ornamental Plants	Price range (Rp)/unit	Average price (Rp)/unit
Small Size Plant	1.000 – 6.000	2.500
Moderate Size Plant	200.000 – 450.000	250.000
Big Size Plant	850.000 – 4.000.000	1.000.000

The total cost is all expenses to be incurred in the production process, both fixed and variable. In a small company or a small industry of ornamental plants are in Table 6 below.

Table 6. Components of Total Cost

No.	Cost Component	Per-month (Rp)	Per-year (Rp)
1	Fixed cost	5.490.000	65.880.000
2	Variable cost	830.000	9.960.000
Total Cost		6.320.000	75.840.000

Total income of the 1 (one) year amounted to USD 255 million from the total sales of the small size of the plant, plant size of medium and large size plants. Net income (profit) obtained by the company in the amount of Rp 176 424 288. It is based on the theory advanced by Algifari (2003) in Purnama & Suyanto (2010) that the success of a company both small companies and large one in terms of economic, namely in terms of profit / net income (profit) obtained by the company.

Plants are sold divided into three groups: small size plant, plant size of medium and large size plants. To plant the small size sold \pm 2.000 polybag per month consisting of several types of ornamental plants which no one of them is the interest Aloe Vera, plant size being sold \pm 25 trees / potted plant per month consisting of several types of ornamental plants an existing one Palm of which is interest, and the large size plants sold \pm 10 trees / potted plant per month which also consists of several species of ornamental plants which.

The ability of a payback or ROI value of this company is equal to 2.57 or 2.57 million that have meaning from Rp 1,000,000 invested capital gives a profit of Rp 2.57 million that the company was successful because it was able to restore capital that has been invested (ROI > 1). It is based on the theory advanced by Rahardi, et al. (1994) which states that the analysis of Return on Investment (ROI) is used to measure the efficiency of capital use that measure the ability of a company to repay the capital that has been planted so it can be said to be successful or not successful a company.

b. Technical Issue

Success of the small businesses cannot be separated from the hard work of the owners who manage it. Management policies that are key to the success of a company is influenced by the perception of the owners of the financial statements to give an accounting information or financial information in accordance with the principles of management accounting. This is supported or based on the results of research conducted by Restriana (2010). Success of a company both small companies and large one in terms of the efficiency of its technical by looking at the production capacity can be achieved by a small company for each month or each year, it is based on the theory advanced by Algifari (2003) in Purnama & Suyanto (2010). The production capacity of ornamental plants is quite difficult to determine exactly, since it depends on the size of the plant, the distance between plants, arrangement of plants and others.

The production capacity of the company's per-month to reach 2,000 polybag / pot plants are small, 25 trees / potted plants are medium-sized, and 10 trees / potted plants that are large. Plants which is belonging to small size plant is the plant that has a height \pm 20 cm - 50 cm, modern plants are plants that have a high \pm 60 cm - 80 cm, and to plant large size is the plant that has a height \pm 90 cm upwards. In general, the composition of ornamental plants sold per month can be seen in Table 8 below.

Table 8. Composition of Plant Sold Per Month

Types of Ornamental Plants	Production Capacity
Small Sized Plant	2.000 polybag/pot
Moderate Size Plant	25 pohon/pot
Big Size Plant	10 pohon/pot

In the process of production of ornamental plants no significant production constraints. The important factor to note is the availability of water and water quality, as well as the growth requirements of crops and the suitability or adaptation to the environment. Factors pests and plant diseases and droughts that occur in production can also cause production failures. But with considerable knowledge and experience in the field of ornamental plants, this risk can be resolved.

c. Revenue Allocation Issue

Capital used to run this company is its own capital from the owners / management. Profit (net income) which have obtained the revenue allocated to invest not only for the financing of the operation (routine) company, but also invest their income to the addition / expansion of the company's land that can also be used as future savings. Allocation of revenues is done based on the income statements of companies with revenues from the company for 1 (one) year amounted to USD 176 424 288, as follows:

- For regular requirement and consumptive (net assets) of 60%, amounting to Rp 105 854 573 per year
- For the addition / expansion, namely 35%, amounting to Rp 61,748,501 per year
- For the purposes of social i.e. 5%, amounting to Rp 8,821,214 per year

For routine needs and the consumer is the need for daily life namely food, clothing and shelter. For the addition / expansion of the company's land that is on the land ± 2.000 to $\pm 2.500 \text{ m}^2$. For social purposes, one of which is to aid in the form of donations.

The foregoing is based on the theory advanced by Algifari (2003) in Purnama & Suyanto (2010) which states that the success of the business can be seen from the efficiency of production processes that are grouped based on efficiency are technically and efficiency economically, where in a company and for a businessman of course there are challenges for small companies namely how to achieve a firm and independent in developing their business, increase productivity and efficiency, the goods and services produced has high competitiveness so that the success of a company both small companies and large in terms of the efficiency of technical namely by see production capacity that can be achieved by the company for each month or each year, and in terms of economic, namely in terms of profit / net income (profit) obtained by the company, as well as the allocation of revenues for operations (routine) and other investments that can be done by the company mentioned.

D. Conclusion

Based on the results of research and discussion, it can be concluded as follows:

1. Perception owners and labor Small Company Ornamental Nuri Horti Kendari on the financial statements is very important to be used and applied in a company, in order to see the turnaround effort which includes the capital, profits and others.
2. Small Company Ornamental Nuri Horti Kendari uses financial statements that are still accounting / financial accounting which simple not in accordance with accounting principles.
3. Small Company Ornamental Nuri Horti Kendari is successful because in terms of economic, technical terms and in terms of revenue allocation. Being able to do a payback of capital that has been in the earnings in the company. The company has made the investment activities of investment activities for the addition / expansion.

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