

## **ABSTRACT**

The Purpose of this study is to examine the effect of accounting information usage and entrepreneurial behavior toward the business success of SMES (small-medium size enterprise). The population of this study were SMES of Cellular shop in Palembang City. Sample determined by using purposive sampling method, so there are 103 respondents data was collected by spread the questionnaire. Hypothesis testing using multiple regression analysis method with spss ver.17. The test result showed that accounting information usage and entrepreneurial behavior have effect to the business success of SMES.

**Keywords :** Accounting Information usage, Entrepreneurial behavior, The Business success of SMES