

The Effect of Accounting Knowledge, Business Experience and Work Motivation on the Use of Accounting Information

(Study on Micro, Small and Medium Enterprises in Semarang Regency)

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Abstract: This study aims to analyze the effect of accounting knowledge, business experience and work motivation on the use of accounting information. The population in this study are micro, small and medium enterprises in Semarang Regency. Sampling method in this study using *convenience sampling*, obtained 99 business actors, small and medium as the sample in this study. Data analysis in this study uses multiple linear regression analysis with the help of SPSS 21 software. The results of this study prove that accounting knowledge and business experience have a positive affect the use of accounting information, while work motivation does not affect the use of accounting information.

Keywords: accounting knowledge, business experience, work motivation, use of accounting information

I. INTRODUCTION

Micro, small and medium enterprises are a form of business run by individuals or groups of people with the aim of making a profit. Micro, small and medium enterprises have a strategic role in economic growth and employment. The strategic role in question is that micro, small and medium enterprises provide benefits for expanding employment opportunities for the community in supporting economic life (Fithorah & Pranaditya, 2019).

Accounting information is the most important part in entrepreneurship. Accounting information becomes the basis for decision making for business actors in market development, pricing and others (Pinasti, 2007). The use of accounting information in micro, small and medium enterprises is one way to minimize business failures (Fithorah & Pranaditya, 2019). One of the obstacles faced by micro, small and medium enterprises is financial management. The drawback of small businesses in Indonesia is that business actors do not master and practice an adequate financial system (Pinasti, 2007). Accounting information can contribute to various useful actions to be taken into account in monitoring, planning, controlling and decision making (Lestanti, 2015).

One of the factors that can influence the use of accounting information is accounting knowledge. Accounting knowledge provides insight to business actors in decisions making. Accounting is a process that produces financial statements for alternative decision making (Risa et al., 2021). Knowledge of accounting owned by business actors is still very limited (Kaukab et al., 2020). The application of accounting in business will make it easier for business actors to run their business. Accounting knowledge is needed by business actors to assist management in the business they run (Kaukab et al., 2020). Accounting knowledge owned by business actors provides many benefits such as in the process of recording, classifying, summarizing, reporting and analyzing financial data (Tambunan, 2021). Research conducted by Kaukab et al. (2020) states that accounting knowledge has a positive effect on the use of accounting information.

Another factor that can influence the use of accounting information is business experience. Business experience is a lesson learned by business actors from the business activities they run. Business experience is a process that forms knowledge and skills due to employee involvement in it (Mubarakah & Srimindarti, 2022). A business actor must learn from the experiences of others, learn from past failures and successes that are useful for business development (Purwanti & Hudiwinarsih, 2012). Many micro, small and medium enterprises have not implemented good financial management, along with the intense competition in the business world, accounting information has become an important factor, but business actors are not aware of the importance of accounting (Riyadi & Rismawandi,

2016). Business actors who have broader experience will have the right strategy in managing their business (Sofiati & Murniawaty, 2019). Research conducted by Fithorah & Pranaditya (2019) states that accounting knowledge has a significant effect on the use of accounting information.

The next factor that can influence the use of accounting information is work motivation. Motivation is a factor that encourages someone to do a certain activity or can also be called a driving factor (Hustia, 2020). The motivation of business actors to improve financial management in order to develop their business is still low (Lestanti, 2015). A business actor needs work motivation to build his business to make it more advanced (Kaukab et al., 2020). A person's work motivation depends on the strength of the motivation to be able to make real efforts that can make someone behave when entrepreneurship (Kaukab et al., 2020). Research conducted by Pondawa & Dewi (2020) states that work motivation has a positive effect on the use of accounting information.

II. LITERATURE REVIEW

Use of Accounting Information

Accounting information is quantitative information about economic entities that is useful for making economic decisions (Frima & Surya, 2018). Accounting information is classified into three according to its benefits, namely statutory information, budget information and additional information (Holmes & Nicholls, 1988). The purpose of accounting information is to provide guidance in selecting the most effective course of action for allocating scarce resources in business and economic activities (Kaukab et al., 2020).

Accounting Knowledge

Accounting knowledge is a set of knowledge composed of recording, classifying, summarizing and events in the form of financial reports for decision making (Sitorus, 2017). Business management is fully handled by a business actor, therefore extensive knowledge is needed so that the business being run can develop. Knowledge of micro, small and medium enterprises about accounting will affect the use of accounting information in their business (Riyadi & Rismawandi, 2016).

Business Experience

Experience in running a business is the best predictor of business success (Wahyuni et al., 2015). Business experience is obtained from one's past activities and can be learned (Kadim et al., 2017). Providing learning by an expert to business actors can assist business actors in solving problems independently related to the right knowledge, skills, attitudes and values in developing a business (Firdarini, 2019).

Work Motivation

Motivation is a human psychological characteristic that contributes to the level of trust (Ghozali, 2017). Motivation is a factor that encourages someone to do certain activities, therefore motivation is often interpreted as a factor driving someone's behavior (Hustia, 2020). Every human being consists of five needs, namely physiological, safety, social, esteem and self-actualization (Maslow, 1981).

III. METHODOLOGY

This type of research is quantitative. The population of this research is micro, small and medium enterprises in Semarang Regency. The sampling method in this study uses *convenience sampling*, namely a sampling technique where the researcher has no other considerations, except based on convenience. The data collection method used in this research is to use a questionnaire. The analysis in this study uses multiple linear regression analysis with the help of SPSS (Statistical Product and Service Solution) 21.

IV. RESULTS

This study aims to determine the regression equation or the influence between accounting knowledge (X1), business experience (X2), work motivation (X3) on the use of accounting information (Y). Multiple regression analysis was performed with SPSS 21. The results of multiple linear regression analysis can be seen in table 4.8 as follows:

Table of Multiple Linear Regression Analysis Results

Variable		Std. Error	tcount	Signs.
(Constant)	3,795	1,620	2,342	0,021
Accounting knowledge	0,406	0,93	4,351	0,000
Business experience	0,309	0,147	2,108	0,038
Work motivation	0,045	0,149	0,300	0,765

Source: Primary data, processed, 2022

The regression equation formed is as follows:

$$AI = 3,795 + 0,406AK + 0,309BE + 0,045WM + \varepsilon$$

From the regression equation above, it can be explained as follows:

- The constant value of 3.795 means that all independent variables which include accounting knowledge, business experience and work motivation affect the use of accounting information.
- The regression coefficient value of the accounting knowledge variable shows a value of 0.406 and is positive. This shows that the higher the level of accounting knowledge, the level of use of accounting information will increase and vice versa if the lower the level of accounting knowledge, the level of use of accounting information will decrease.
- The regression coefficient value of the business experience variable shows a value of 0.309 and is positive. This shows that the higher the level of business experience, the level of use of accounting information will increase and vice versa if the lower the level of business experience, the level of use of accounting information will decrease.
- The regression coefficient value of the work motivation variable shows a value of 0.045 and is positive. This shows that the higher the work motivation, the level of use of accounting information will increase and vice versa if the lower the level of work motivation, the level of use of accounting information will decrease.

The Effect of Accounting Knowledge on the Use of Accounting Information

The results of statistical testing on the t-test show that the accounting knowledge variable has a t-count value of 4.351 with a significance level of $0.000 < 0.05$, which means that accounting knowledge affects the use of accounting information. These results support previous research conducted by Kaukab et al.(2020) which states that accounting knowledge affects the use of accounting information. Accounting knowledge includes a series of knowledge about information systems that can manage complex financial management, so that accounting information is needed as a decision making tool. In theory, the more someone has a high level of accounting knowledge, the higher the use of accounting information in entrepreneurship, the theory is in accordance with the results of research that has been carried out by researchers. Accounting knowledge in this study affects the use of accounting information in micro, small and medium enterprises in Semarang Regency, this is because micro, small and medium enterprises in Semarang Regency have an understanding of accounting in accordance with the provisions.

The Effect of Business Experience on the Use of Accounting Information

The results of statistical testing on the t test show that the business experience variable has a t value of 2.108 with a significance level of $0.038 < 0.05$, which means that business experience has an effect on the use of accounting information. These results support previous research conducted by Fithoriah & Pranaditya(2019) which states that business experience affects the use of accounting information. The experience possessed by business actors will have a good impact because business actors can make the right decisions according to their experience. In theory, the more a person has extensive business experience, the business actor will be more aware of the importance of using accounting information in entrepreneurship, the theory is in accordance with the results of research conducted by researchers. Business experience in this study has an effect on the use of accounting information for micro, small and medium enterprises in Semarang Regency, this is because micro, small and medium business actors in Semarang Regency know about the importance of using accounting information in entrepreneurship from business experience that has been obtained.

The Effect of Work Motivation on the Use of Accounting Information

The results of statistical testing on the t test show that the work motivation variable has a t value of 0.300 with a significance level of $0.765 > 0.05$, which means that work motivation has no effect on the use of accounting information. Work motivation is needed by business actors to achieve predetermined targets. Motivation in this study does not affect the use of accounting information in micro, small and medium enterprises in Semarang Regency, this is because the level of work motivation of micro, small and medium enterprises in Semarang Regency to understand and apply accounting in entrepreneurship is still low and there are still many business actors who do not set targets in entrepreneurship. These results support previous research conducted by Lestanti(2015) which states that work motivation has no positive and significant effect on the use of accounting information.

V. CONCLUSION

This study empirically proves that accounting knowledge and business experience have a positive affect on the use of accounting information on micro, small dan medium enterprises in Semarang Regency. While work motivation has no effect on the use of accounting information on micro, small and medium enterprises in Semarang Regency.

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