

# The Effect of Accounting Knowledge, Business Experience, and Work Motivation on the Perception of the Use of Accounting Information on MSME Actors (Case Study of MSMEs in Batubulan Kangin Village, Sukawati District, Gianyar Regency)

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**Abstract:** MSMEs are one of the pillars of the economy that have a significant role in absorbing a large workforce and contributing to an increase in gross domestic product. In this era of globalization, it is undeniable that if business actors do not have the ability to manage a business, then the business cannot compete. This is a major obstacle for MSME actors who have not realized the importance of financial records and correct bookkeeping and product marketing digitally. This study aims to examine the effect of accounting knowledge, business experience, and work motivation on the perception of the use of accounting information on SMEs in Batubulan Kangin Village, Sukawati District, Gianyar Regency.

This research is a type of quantitative research. The population in this study were 390 SMEs in Batubulan Kangin Village. Sampling using the slovin formula so that 80 respondents were obtained. The variables of this study consisted of accounting knowledge (X<sub>1</sub>), business experience (X<sub>2</sub>), work motivation (X<sub>3</sub>) as the independent variable, and perceptions of the use of accounting information (Y) as the dependent variable. In this study, data were collected by distributing questionnaires and documentation. The analytical method used is descriptive statistical analysis, classical assumption test, multiple linear regression analysis, t test, F test, and coefficient of determination.

The results of this study indicate that simultaneously or partially, there is a positive and significant influence between accounting knowledge, business experience, and work motivation on the perception of the use of accounting information in MSMEs in Batubulan Kangin Village.

**Keywords:** Accounting Knowledge, Business Experience, Work Motivation, Perception of the Use of Accounting Information

## Introduction

Economic development and growth is certainly influenced by various business sectors, one of which is Micro, Small and Medium Enterprises (MSMEs). Based on data from the Gianyar Regency Cooperatives and UKM Office, the number of UMKM in Gianyar Regency has increased from 2019-2021. It is proven that in 2019, the number of MSMEs reached 75,412 and in 2021 it increased to 75,620. This shows that MSMEs are growing when viewed from the last three years. The government is committed to continuing to support MSMEs so that they can survive and thrive in the midst of a pandemic and transformation crisis. In addition to support from the government, the management of MSMEs must also be carried out optimally by the business owner as the person in charge of the business. There is an increase in competitiveness, it is very necessary for entrepreneurs' expertise in managing finances by utilizing accounting information (Kaukab et al., 2021). The use of accounting information by MSMEs is in fact still very weak, many MSMEs still do not use accounting information properly (Andriyan et al., 2020). This can also make it difficult for business actors to get additional capital funds from banks because banks need financial reports to find out the business development of credit applicants (Zakiah, 2020). The implementation of accounting information on MSMEs is influenced by the perception of MSME actors on the use of accounting information.

The main problem with accounting records in MSMEs is the low level of knowledge and understanding of accounting, and MSME actors perceive that financial records will consume time and money (Kurniawan, 2020). Each business actor has different accounting information so that by being equipped with experience he will build the right perception of accounting information (Santiago & Estiningrum, 2021). Perceptions of the importance of using accounting information arise from within business actors through work motivation. Perceptions of business actors are influenced by attitudes, personality, motivation, and experience (Tambunan, 2019). The stronger the work motivation, the higher the motivation in developing a business (Kaukab et al., 2021).

Based on data from the Department of Cooperatives and SMEs of Gianyar Regency, the most MSMEs are in the Kec. Sukawati. In 2019 the total MSMEs in the district. Sukawati reached 14,431, in 2020 it reached 14,462, and in 2021 it increased to 14,478. This shows that SMEs in the district. Sukawati is experiencing development and automatically business competition is also unavoidable. This research was conducted in one of the villages in the district. Sukawati is Batubulan Kangin Village. Based on a preliminary study by giving questionnaires and unstructured interviews to 15 MSMEs in Batubulan Kangin Village who have been in business for more than 3 years, the results show that there are still MSME entrepreneurs who have not used accounting information as a consideration in running their business. Previous research on the implementation of accounting information on MSMEs has been carried out a lot, but there are still inconsistencies in the results of the research. According to Zakiah (2020), accounting knowledge and work motivation have no effect on the use of accounting information. While the research of Andriyan et al. (2020), accounting knowledge, business experience, and work motivation have a significant effect on perceptions of the use of accounting information. (Yulianingsih, 2018), states that accounting knowledge and business experience have a significant effect on perceptions of the use of accounting information. Meanwhile, Tambunan (2019) stated that accounting knowledge had no effect on the use of accounting information and business experience had no effect. Previous research, namely Tambunan (2019) and Riadi (2018) used path analysis techniques, while in this study a different analysis technique was used, namely multiple linear regression analysis to determine the significance of the effect of accounting knowledge, business experience, and work motivation on perceptions of the use of accounting information on SMEs in Batubulan Kangin Village.

## Method

This research was conducted in Batubulan Kangin Village in February – July 2022. Data collection was carried out by distributing questionnaires and documentation technique. The population in this study were 390 MSMEs in Batubulan Kangin Village. The sample in the study was determined by the Slovin formula which was stated as follows:

$$n = \frac{N}{1 + N(e)^2} \quad (1)$$

Calculation of the number of samples is:

$$\begin{aligned} n &= \frac{N}{1 + N(e)^2} \\ n &= \frac{390}{1 + 390(10\%)^2} \\ n &= \frac{390}{1 + 390(0,01)} \\ n &= 79,59184 \\ n &= 80 \end{aligned}$$

So, the sample from a population of 390 MSME actors with an error tolerance limit of 10% is 80 samples or respondents. The sampling technique used in this study is convenience sampling, where information is collected from members of the population who are willing to provide information (Sugiyono, 2016). The variables used in this study are accounting knowledge (X1), business experience (X2), work motivation (X3), and perceptions of the use of accounting information (Y). The measurement indicator in this study uses a Likert scale. Data analysis in this study was carried out with the help of the SPSS 26 application program.

## Result and Discussion

### A. Research Results

#### 1. Validity and Reliability Test

Validity test is used to test the accuracy of the research questionnaire. If  $r_{\text{count}} > r_{\text{table}}$  and the value is positive, it shows that the statement is valid (Ghozali, 2018). Based on the test results, all indicators in the form of variable statements have a value of  $r_{\text{count}} > r_{\text{table}}$  so that the statement is feasible to use because it is declared valid.

Reliability Test, carried out for statement items that are declared valid. A variable is said to be reliable if it has a cronbach alpha  $> 0.70$  (Ghozali, 2018). Based on the test results, the Cronbach alpha value of each variable is  $> 0.70$ , so it is declared reliable.

2. Descriptive Statistical Analysis, is used to provide an overview or description of a data that can be seen from the average, maximum, minimum, and standard deviation values.
3. Classical Assumption Test, carried out 3 tests, namely:
  - a. Normality test to test the data is normally distributed or not. Normality test was carried out by Kolmogorov-Smirnov test. If the significance value 0.05, then the data is normally distributed. The test results show the value of Kolmogorov-Smirnov (K-S) is 0.063 and a significance level of 0.200 which is greater than 0.05, so it can be concluded that the residual data in the regression model has been normally distributed and can be continued for further analysis.
  - b. Multicollinearity test was used to test the correlation between independent variables. If the tolerance value is  $> 0.10$  or  $VIF < 10$ , it can be said that the model is free from multicollinearity symptoms (Ghozali, 2018) The test results show a tolerance value  $> 0.10$  or  $VIF < 10$ , it can be said that the model is free from multicollinearity symptoms.
  - c. Heteroscedasticity test is used to test the formation of a residual comparison of one observation to another observation. The test results show that there is no effect of the independent variable on the absolute residual which is indicated by the significance value of each variable being tested more than 0.05.
4. Multiple Linear Regression Analysis
 

Regression analysis is used to test the truth of the hypothesis in this study, namely to find out how much the independent variable affects the dependent variable. The results showed that the constant value was 3.502, the regression coefficient for accounting knowledge was 0.425, business experience was 0.732 and work motivation was 1.163 which can be seen in Table 1 below:

**Tabel 1** Multiple Linear Regression Analysis Results

<b>Coefficients<sup>a</sup></b>					
Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	3,502	2,716		1,290	,201
X1	,425	,149	,299	2,857	,006
X2	,732	,189	,330	3,878	,000
X3	1,163	,315	,348	3,697	,000

a. Dependent Variable: Y

5. t Test
 

The test results show that each independent variable has a t count  $>$  t table (1.99167 ) and a significance value is also  $<$  0.05, thus indicating that each independent variable has a partially significant effect on the dependent variable.
6. F Test
 

The test results show the calculated F value  $>$  F table (3.12) and has a significance value  $<$ 0.05, thus indicating that the independent variable has a significant effect simultaneously on the dependent variable.
7. Coefficient of Determination
 

The result of Adjusted R Square is 0.851 or 85.1%, so that 85.1% of the variation in the dependent variable can be explained by the independent variables in this study, and 14.9% is explained by other factors.

## B. Discussion

1. The Effect of Accounting Knowledge on Perceptions of the Use of Accounting Information

The first hypothesis states that accounting knowledge has a significant effect on perceptions of the use of accounting information. The results of the t test obtained a t count value of 2.857  $>$  t table of 1.99167 and a significance value of  $<$ 0.05, meaning that accounting knowledge partially has a significant effect on perceptions of the use of accounting information, so the first hypothesis is accepted.

Astiani and Sagoro in Yulianingsih (2018) state that accounting knowledge has a positive effect on the use of accounting information, because the learning process of business actors on accounting will increase the knowledge of business actors, so that increasing accounting knowledge will increase the understanding of business actors to apply accounting information in accounting. his efforts. MSME businessactors who know how important accounting reports are will try to apply accounting information to support

financial records in their business. If business actors have good accounting knowledge, then business actors can use this knowledge for decision making (Kaukab et al., 2021).

2. The Effect of Business Experience on the Perception of the Use of Accounting Information

The second hypothesis states that business experience has a significant effect on perceptions of the use of accounting information. The results of the t test obtained a t count value of 3.878 > t table of 1.99167 and a significance value of <0.05, meaning that business experience partially has a significant effect on perceptions of the use of accounting information, so that the second hypothesis is accepted.

In Zakiah (2020), business experience affects the use of accounting information. This is because MSME actors who have run a business tend to have better abilities and skills in the use of accounting information in their business, so that their business experience has the potential to increase business success. MSME business actors who have longer business experience will consider that accounting information in business is important, so they will try to increase perceptions of the use of accounting information. The business experience of business actors will help in the process of presenting quality accounting information (Kaukab et al., 2021).

3. The Effect of Work Motivation on the Perception of the Use of Accounting Information

The third hypothesis states that work motivation has a significant effect on perceptions of the use of accounting information. The results of the t test obtained a t count value of 3.697 > t table of 1.99167 and a significance value of <0.05, meaning that work motivation partially has a significant effect on perceptions of the use of accounting information, so that the second hypothesis is accepted.

According to Kaukab et al. (2021), motivation is an impulse or something that causes someone to do something. Work motivation depends on the strength of the motivation itself to be able to do something real on that motivation, so that it can make someone behave when running his business. Business actors need work motivation to build their business so that it continues to grow. This situation also confirms that high work motivation can be an important aspect that can influence a person's perception in applying the use of accounting information in his business.

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

The fourth hypothesis states that accounting knowledge, business experience, and work motivation have a significant effect on perceptions of the use of accounting information. The results of the F test obtained an F count value of 151,514 > F table of 3.12; meaning that accounting knowledge, business experience, and work experience simultaneously have a significant effect on the perception of the use of accounting information, so that the fourth hypothesis is accepted.

Quality accounting knowledge in the use of management accounting systems plays an important role in an organization or business, especially in planning, monitoring, and controlling. The entrepreneur's business experience gained from learning about the information needed in decision making will determine the entrepreneur's perception of the use of accounting information. Entrepreneurs will need more accounting information for business decision making if complexity and business competition increase (Kaukab et al., 2021). With this need, entrepreneurs will be motivated to use accounting information in their business. In the research of (Dede Sunaryo, Dadang, 2020), it is stated that the higher the motivation in studying accounting, the better the accounting knowledge they have. Therefore, the quality of accounting knowledge possessed by MSME actors can have a significant influence on perceptions of the use of accounting information. So, it can be concluded that an increase in accounting knowledge, business experience, and work motivation will increase the perception of the use of accounting information for MSME actors in Batubulan Kangin Village.

## Conclusion

Based on the results and discussions that have been presented, the conclusions in this study are that accounting knowledge, business experience, and work motivation have a significant partial or simultaneous effect on the perception of the use of accounting information on SMEs in Batubulan Kangin Village.

This implies that it is necessary to increase the knowledge of business actors related to accounting and increase the work motivation of business actors. Through this increase, it is expected to increase the perception of the use of accounting information for MSME business actors in Batubulan Kangin Village.

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