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FACTORS AFFECTING ACCOUNTING INFORMATION SYSTEMS IN MICRO, SMALL AND MEDIUM ENTERPRISES IN BATAM CITY

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ABSTRACT

This study the authors used a quantitative approach. The population used in this study is MSME actors in Batam City who are registered with the Batam City Cooperative and MSME Office. Data on the number of MSMEs in 2022 are 282 MSMEs. Researchers used a non-probability sampling technique, and the sampling technique used was purposive sampling. Based on calculations using the slovin formula, the sample in this study was 165 respondents. The data source in this study is primary data, this data is obtained directly from such as distributing questionnaires through the Google form. The results of this study have been carried out by researchers who found that the first hypothesis indicates that accounting knowledge has a partially significant effect on the use of accounting information in MSMEs in Batam City. The second hypothesis shows that length of business has a partially significant effect on the use of accounting information for MSMEs in Batam City. The third hypothesis shows that the owner's perception has a significant effect partially on the use of accounting information on MSMEs in Batam City. The fourth hypothesis states that accounting knowledge, length of business and owner's perceptions simultaneously have a significant effect on the use of accounting information on MSMEs in Batam City.

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1. INTRODUCTION

In this era of rapidly advancing globalization, various forms of enterprises have emerged, one of which is the MSME sector (Micro, Small, and Medium Enterprises). In several countries, including Indonesia, the MSME sector plays a crucial role in driving the economy. In many developing nations, MSMEs have a significant role in development and economic expansion. The growth of the Micro, Small, and Medium Enterprises (MSMEs) sector in Indonesia is consistently increasing in terms of both quantity and quality. According to (Ministry of Cooperatives, 2020:4), the number of MSMEs in 2018 was 64.2 million, which accounted for 99.99 percent of the total number of entrepreneurs in Indonesia. This number continues to rise. By 2019, the Ministry of Cooperatives and SMEs recorded the number of MSMEs at 65.5 million, indicating an increase of 5.3 million in just one year. This growth can be considered substantial, as MSMEs have the capacity to employ 117 million workers (97 percent) and attract 60.4 percent of total investments worldwide.

The Indonesian government itself has been making numerous efforts in recent years to enhance the competitiveness of MSMEs. One such effort is the inclusion of Indonesia in the ASEAN Economic Community (AEC) in 2015. This integration into the AEC provides an opportunity for MSMEs to access a wider market. Additionally, the implementation of the AEC has led to technological advancements, enabling MSMEs to improve their business efficiency. The government has also established regulations regarding the licensing of Micro, Small, and Medium Enterprises, known as IUMK, as stipulated in regulation no. 98 of 2014. Through this small and medium micro business permit, the government aims to provide protection and certainty for MSMEs in conducting their business in designated locations and obtaining capital from various financial institutions.

The decline in the growth of MSMEs has been observed in Batam city each year. The primary reason for this issue is the failure of MSME participants to utilize accounting information in their business operations (Ramadhan & Saharsini, 2022: 12). Moreover, the imbalance in the capabilities of business participants in the face of increasing competition also contributes to the failure of numerous enterprises.

This situation results in a scarcity of small and medium-sized enterprises in the economy, commonly known as the "missing middle."

The requirement to maintain accounting records for Micro, Small, and Medium Enterprises (MSMEs) has already been regulated in government regulation No. 17 of 2013 Article 49 and UKM Law No. 9 of 1995, which focuses on the development of Small and Medium Enterprises and Cooperatives. Both the government and the accounting community have emphasized the importance of records and administrators. However, in reality, in Indonesia, the utilization of inadequate accounting information leads to incorrect business decision-making, which consequently affects business continuity. It also poses a risk to the management of MSMEs if there is a lack of accounting information. Although access to the necessary information may be limited when a company's financial condition deteriorates and its accounting records are deficient, it can hinder business development or even lead to business failure (Bunga & Ella, 2023: 12).

The reasons why business participants still do not implement the use of accounting information in their business operations include a lack of knowledge, understanding, and concern for accounting among business participants, a lack of awareness of the importance of recording and bookkeeping in business operations, insufficient education levels among business participants, and the persistence of the belief among business participants that the accounting process is not important in running their business. This can be observed from the report data obtained from the Batam City Cooperatives and UKM Office, which indicates that many MSME participants still face difficulties in accessing capital..

2. METHOD

Jenis and Data Source

The data origin in this investigation is stated by Sugiyono (2020: 46) as the data origin is a crucial phase of research since the principal aim of this q research is q to acquire q data. Primary and secondary q data can be utilized to attain the data. In this investigation, scientists. This knowledge is gathered by the experts themselves firsthand from the primary origin or the location where the subject of investigation is conducted. In this circumstance, the knowledge obtained is an outcome of viewpoints and questionnaires with MSME participants in Batam City.

Population and Sampel

The population can be defined as a group of subjects/objects that possess specific characteristics that have been predetermined by researchers for the purpose of study and drawing conclusions (Sugiyono, 2018: 82). The population in this research consists of 282 micro, small, and medium enterprises (MSMEs) that have been officially registered with the Batam City Cooperative and UKM Service in 2022, since it is not feasible to include all MSME actors as the research subjects. According to the data obtained from the Cooperative and UKM Service, there are currently 282 MSME actors who have registered with the Batam Cooperative and UKM Service in 2022. Furthermore, the acceptable margin of error for this study is 5%. Based on the calculations mentioned earlier, the sample size for this research is 165 respondents.

3. RESULT AND DISCUSSION

Descriptive Test Results

Descriptive statistics provide an overview of descriptive statistical analysis. The following are the results of descriptive statistics with the help of the SPSS V.25 computer program.

Table 1. Descriptive Test Results

Statistics					
		Pengetahuan Akuntansi	Lama Usaha	Persepsi Pemilik	Penggunaan Informasi Akuntansi
N	Valid	165	165	165	165
	Missing	0	0	0	0
Mean		28,64	32,04	32,04	45,50
Median		28,00	31,00	31,00	45,00
Mode		26	28	28	43[a]
Std. Deviation		3,272	4,057	3,792	4,372

Minimum	3	3	3	3
Maximum	5	5	5	5
Sum	4726	5287	5287	7507

Based on the data in table above, specifically the work table for the results of the Descriptive Statistical Test, the authors can provide the following explanations. The total number of observations in this study was 165 participants. The variable representing accounting knowledge has a minimum value of 3, indicating that 3 respondents had the lowest assessment of their accounting knowledge. The maximum value is 5, indicating that 5 respondents had the highest rating for their accounting knowledge. The average value for accounting knowledge is 22.64, which suggests a high level of accounting knowledge as the average respondent's answer is 22.64. The standard deviation of 3.272 indicates the degree of data dispersion for the accounting knowledge variable among the 165 respondents. The fact that the standard deviation is smaller than the average implies that the research data is homogeneous.

Regarding the variable representing the length of business, the minimum value is 3, indicating that 3 respondents had the lowest rating for the length of their business. The maximum value is 5, indicating that 5 respondents had the highest rating for the length of their business. The average length of business is 32.04, suggesting a high level of business experience as the average respondent's answer is 32.04. The standard deviation of 4.057 indicates the degree of data distribution for the length of business variable among the 165 respondents. Once again, the fact that the standard deviation is smaller than the average indicates that the research data is homogeneous.

As for the variable representing the owner's perception, the minimum value is 3, indicating that 3 respondents had the lowest rating for their perception as owners. The maximum value is 5, indicating that 5 respondents had the highest rating for their perception as owners. The value of the owner's perception is 5. The average owner's perception is 32.04, suggesting a high level of owner's perception as the average respondent's answer is 32.04. The standard deviation of 3.792 indicates the degree of data spread for the owner's perception variable among the 165 respondents. Once again, the fact that the standard deviation is smaller than the average implies that the research data is homogeneous.

The variable of use of accounting information has a minimum value of 3, which means that of all respondents who gave the lowest assessment of the answer to the use of accounting information, it has a maximum value of 5, which means that of all respondents who gave the highest rating of the answer to the use of accounting information, it is equal to 5. The average value of the use of accounting information is 45.50, meaning that the level of use of accounting information is high because the average respondent's answer is 45.50. While the standard deviation of 4.372 means that the size of the distribution of data from the variable use of accounting information is 4.372 out of 165 respondents. The standard deviation value is smaller than the average, which means that the research data is homogeneous.

Validity Test Results

Tabel 2. Accounting Knowledge Validity Test Results

Pernyataan	r hitung	r tabel	Keterangan
X1.1	0,691	0,1538	Valid
X1.2	0,652	0,1538	Valid
X1.3	0,682	0,1538	Valid
X1.4	0,609	0,1538	Valid
X1.5	0,597	0,1538	Valid
X1.6	0,623	0,1538	Valid
X1.7	0,575	0,1538	Valid
X1.8	0,446	0,1538	Valid

Thus, it can be concluded that all statements in the accounting knowledge variable are valid because the calculated r value is greater than the r table value.

Tabel 3. Old Business Validity Test Results

Pernyataan	r hitung	r tabel	Keterangan
X2.1	0,565	0,1538	Valid
X2.2	0,701	0,1538	Valid
X2.3	0,609	0,1538	Valid

X2.4	0,755	0,1538	Valid
X2.5	0,749	0,1538	Valid
X2.6	0,682	0,1538	Valid
X2.7	0,599	0,1538	Valid
X2.8	0,755	0,1538	Valid
X2.9	0,778	0,1538	Valid

Thus, it can be concluded that all statements in Old Business variable are valid because the calculated r value is greater than the r table value.

Tabel 4. Owner Perception Validity Test Results

Pernyataan	r hitung	r tabel	Keterangan
X3.1	0,734	0,1538	Valid
X3.2	0,481	0,1538	Valid
X3.3	0,628	0,1538	Valid
X3.4	0,682	0,1538	Valid
X3.5	0,757	0,1538	Valid
X3.6	0,665	0,1538	Valid
X3.7	0,692	0,1538	Valid
X3.8	0,691	0,1538	Valid
X3.9	0,668	0,1538	Valid

Thus, it can be concluded that all statements in Owner Perception variable are valid because the calculated r value is greater than the r table value.

Tabel 5. Validity Test Results for Using Accounting Information

Pernyataan	r hitung	r tabel	Keterangan
Y.1	0,659	0,1538	Valid
Y.2	0,624	0,1538	Valid
Y.3	0,628	0,1538	Valid
Y.4	0,584	0,1538	Valid
Y.5	0,560	0,1538	Valid
Y.6	0,446	0,1538	Valid
Y.7	0,452	0,1538	Valid
Y.8	0,551	0,1538	Valid
Y.9	0,549	0,1538	Valid
Y.10	0,449	0,1538	Valid
Y.11	0,549	0,1538	Valid
Y.12	0,292	0,1538	Valid

Thus, it can be concluded that all statements in the variable use of accounting information are valid because the value of r count is greater than the value of r table.

Reliability Test Results

Tabel 6. Reliability Test Results

Variabel	Item	*Cronbach Alpha*	Hasil
Pengetahuan Akuntansi	8	0,760	Reliabel
Lama Usaha	9	0,863	Reliabel
Persepsi Pemilik	9	0,845	Reliabel
Penggunaan Informasi Akuntansi	12	0,765	Reliabel

Thus, it can be concluded that the data tested is declared valid and reliable so that further testing can be carried out.

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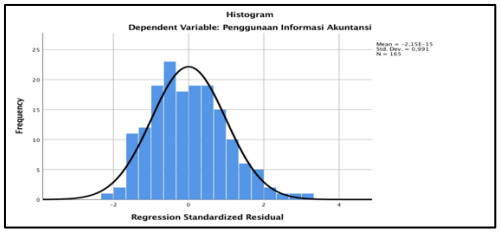
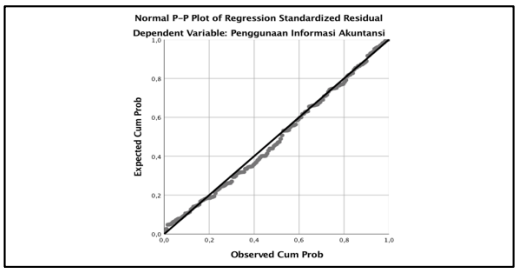
Normality Test Results



Picture 1. Histogram Regression Residual

Based on the picture above, it illustrates that there are patterns or motifs in the form of bells with their expansion to infinity on the right and left sides. Based on this explanation it can be concluded that the data used is normally distributed. Researchers also carry out other tests to be able to determine the normality of the data using a probability plot as shown below.



Picture 2. P-plot Regression

Seen in the picture above, it is found that there is a distribution of data points that are around the diagonal line and give the same direction following the direction of the diagonal line, so it can be concluded that the p-plot has a normal distribution. Based on the two figures described above, it is stated that the Histogram Regression Residual and the P-Plot give a normal pattern and distribution. In addition to analysis in graphical form, there is also the Kolmogorov-Smirnov (K-S) test which will be used to obtain data normality values using statistical analysis so as to produce more accurate values using the SPSS 25 data processing application. The following results are obtained after the Kolmogorov- Smirnov.

Tabel 7. Test *Kolmogorov-Smirnov*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		165
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	3,57846867
Most Extreme Differences	Absolute	,053
	Positive	,053
	Negative	-,034
Test Statistic		,053
Asymp. Sig. (2-tailed)		,200[c,d]

If the significance value is above 0.05, it can be stated that the data used is normally distributed, whereas if the significance value is below 0.05, it can be stated that the data is not normally distributed. Based on table it shows that the research data has been normally distributed because the significance value obtained is 0.200 and has exceeded the standard significance value of 0.05.

Multicollinearity Test Results

Tabel 8. Multicollinearity Test Results

Collinearity Statistics	
Variabel	**VIF**
Pengetahuan Akuntansi	1,032
Lama Usaha	4,155
Persepsi Pemilik	4,112

Based on the results of the multicollinearity test, it can be concluded that between the variables in the regression model there is no multicollinearity because the VIF value of all variables does not exceed a value of 10, namely accounting knowledge with a VIF of 1.032, length of business with a VIF of 4.155 and the owner's perception with a VIF of 4,112.

Heteroscedasticity Test Results

Tabel 9. Glejser Test Results

Model		Coefficients[a] Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-1,578	1,828		-,863	,389
	Pengetahuan Akuntansi	,099	,050	,155	1,997	,078
	Lama Usaha	,135	,080	,263	1,683	,094
	Persepsi Pemilik	-,084	,086	-,153	-,985	,326

Based on the aforementioned test outcomes, it is possible to acquire the test outcomes in which the significance value of accounting knowledge is 0.078, the duration of business is 0.094, and the owner's perception is 0.326. This indicates that each independent variable attains a significance value that surpasses the 0.05 (5%) probability threshold. In simpler terms, the suggested regression is not characterized by heteroscedasticity.

Results of Multiple Linear Regression Analysis

Tabel 10. Results of Multiple Linear Regression Analysis

Model	Coefficients[a] nstandardized Coefficients B	Std. Error	andardized Coefficients Beta	t	ig.
(Constant)	22,834	3,223		084	00
Pengetahuan Akuntansi	,765	,088	,573	739	00
Lama Usaha	,043	,142	,040	307	01
Persepsi Pemilik	,067	,151	,058	443	00

Dependent Variable: Penggunaan Informasi Akuntansi

Based on the results of the data processing above, the multiple linear regression analysis test in this study can be arranged with the following formula:

$$Y = 22{,}834 + 0{,}765X_1 + 0{,}043X_2 + 0{,}067X_3 + e$$

The regression equation that has been formulated above provides the following explanation:

1. The constant demonstrates a value of 22.834, indicating that the value of utilizing accounting information is 22.834.
2. The coefficient of accounting knowledge reveals a value of 0.765, signifying that if the other independent variables remain constant or no alterations are made and the accounting knowledge variable is incremented by 1 point or 1%, it will lead to a rise of 0.765 or 76.5% in the utilization of accounting information.
3. The coefficient of business duration demonstrates a value of 0.043, which implies that if the other independent variables remain constant or no alterations are made and the business duration variable is incremented by 1 point or 1%, it will result in an increase of 0.043 or 4.3% in the utilization of accounting information.
4. The coefficient of owner's perception demonstrates a value of 0.067, meaning that if the other independent variables remain constant or no alterations are made and the owner's perception variable is incremented by 1 point or 1%, it will result in an increase of 0.067 or 6.7% in the utilization of accounting information.

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t Test Results

Tabel 11. t Test Results

Coefficients[a]					
Model	**nstandardized Coefficients**		**andardized Coefficients**	**t**	**ig.**
	B	**Std. Error**	**Beta**		
(Constant)	22,834	3,223		084	00
Pengetahuan Akuntansi	,765	,088	,573	739	00
Lama Usaha	,043	,142	,040	307	01
Persepsi Pemilik	,067	,151	,058	443	00

Dependent Variable: Penggunaan Informasi Akuntansi

Based on the partial t test, finding the t table value can use the formula for the value of df (degree of freedom) with the following 5% significance:

Df = n – k = 165 – 3 = 162

So that the ttable value is 1.97462

1. Based on the findings of the t-test analysis, the regression test indicates that the accounting knowledge variable (X1) has a tcount of 8.739 with a significance level of 0.000. The ttable value is 1.97462 (refer to the t table). The test results for the accounting knowledge variable demonstrate that tcount > ttable, specifically 8.739 > 1.97462, and sig-t <α, specifically 0.000 <0.05. This implies that the hypothesis in this study rejects Ho and accepts H1. Therefore, it can be interpreted that the H1 hypothesis "Accounting knowledge partially has a significant impact on the utilization of accounting information for MSMEs in Batam City" is accepted.
2. Based on the findings of the t-test analysis, the regression test indicates that the business duration variable (X2) has a tcount of 2.307 with a significance level of 0.001. The ttable value is 1.97462 (refer to the t table). The test results for the business duration variable reveal that tcount > ttable, specifically 2.307 > 1.97462, and sig-t <α, specifically 0.001 <0.05. This suggests that the hypothesis in this study rejects Ho and accepts H2. Therefore, it can be interpreted that the hypothesis H2 "Length of Business partially has a significant impact on the Use of Accounting Information for MSMEs in Batam City" is accepted.
3. Based on the findings of the t-test analysis, the regression test indicates that the owner's perception variable (X3) has a tcount of 2.443 with a significance level of 0.000. The ttable value is 1.97462 (refer to the t table). The test results for the owner's perception variable demonstrate that tcount > ttable, specifically 2.443 > 1.97462, and sig-t <α, specifically 0.000 <0.05. This indicates that the hypothesis in this study rejects Ho and accepts H3. Therefore, it can be interpreted that the hypothesis H3 "Owner's Perception partially has a significant impact on the Use of Accounting Information for MSMEs in Batam City" is accepted.

F Test Results

Tabel 12. F Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1035,157	3	345,052	26,453	,000[b]
	Residual	2100,092	161	13,044		
	Total	3135,248	164			

Based on the F test data in the table above, the simultaneous test is demonstrated by the calculation results of Fcount of 26.453 with a significance level of 0.000 which is below an alpha of 0.05. This indicates that collectively the independent variables of accounting expertise, duration of business, and owner's perspectives have a favorable and noteworthy impact on the utilization of accounting information on MSMEs in Batam City. Aside from utilizing the Sig value, another approach to verify this is by comparing the Fcount > Ftable, thus accepting the hypothesis. In table 4.22 above, the Fcount value is 26.453, while Ftable is 2.66 (refer to F table), hence Fcount > Ftable. Therefore, it can be concluded that the H3 hypothesis which states "Accounting knowledge, length of business, and owner's perception have a positive and significant effect on the use of accounting information for MSMEs in Batam City" is accepted.

Results of Analysis of the Coefficient of Determination (R2)

Tabel 13. Results of Analysis of the Coefficient of Determination (R2)

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,575[a]	,330	,318	3,612

According to the data table, it can be observed that the Adjusted R Square value is 0.318. It can be concluded that the variables of accounting expertise, business duration, and owner's viewpoint have an impact on the utilization of accounting data, accounting for 31.8%. The remaining 68.2% is influenced by untested variables not considered by the researchers.

4. CONLUSION

Based on the findings of the t-test analysis, the regression test indicates that the accounting knowledge variable (X1) has a tcount of 8.739 with a significance level of 0.000. The ttable value is 1.97462 (refer to the t table). The test results for the accounting knowledge variable demonstrate that tcount > ttable, specifically 8.739 > 1.97462, and sig-t <α, specifically 0.000 <0.05. This implies that the hypothesis in this study rejects Ho and accepts H1. Therefore, it can be interpreted that the H1 hypothesis "Accounting knowledge partially has a significant impact on the utilization of accounting information for MSMEs in Batam City" is accepted. Based on the findings of the t-test analysis, the regression test indicates that the business duration variable (X2) has a tcount of 2.307 with a significance level of 0.001. The ttable value is 1.97462 (refer to the t table). The test results for the business duration variable reveal that tcount > ttable, specifically 2.307 > 1.97462, and sig-t <α, specifically 0.001 <0.05. This suggests that the hypothesis in this study rejects Ho and accepts H2. Therefore, it can be interpreted that the hypothesis H2 "Length of Business partially has a significant impact on the Use of Accounting Information for MSMEs in Batam City" is accepted. Based on the findings of the t-test analysis, the regression test indicates that the owner's perception variable (X3) has a tcount of 2.443 with a significance level of 0.000. The ttable value is 1.97462 (refer to the t table). The test results for the owner's perception variable demonstrate that tcount > ttable, specifically 2.443 > 1.97462, and sig-t <α, specifically 0.000 <0.05. This indicates that the hypothesis in this study rejects Ho and accepts H3. Therefore, it can be interpreted that the hypothesis H3 "Owner's Perception partially has a significant impact on the Use of Accounting Information for MSMEs in Batam City" is accepted.

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