


## Self-Motivation Moderation of Accounting Information Systems and Performance of Small and Medium-Sized Micro Enterprises

Een yualika ekmarinda<sup>1</sup>, Ria Meilan<sup>2</sup>, Octavia Widya Alfanasari<sup>3</sup>

<sup>1,2</sup>Institut Teknologi dan Bisnis Widyagama Lumajang, Indonesia, <sup>3</sup>UIN KHAS Jember

Article Info	ABSTRACT
<b>Keywords:</b> Self-motivation, Accounting Information Systems, Performance, Small and Medium Small Enterprises	Self-motivation is part of emotional intelligence. Development consisting of self-motivation, empathy, social skills is expected to be able to improve the performance of small and medium-sized enterprises. The research aims to explore empirically how accounting information systems influence the performance of small and medium-sized enterprises by using self-motivation as a moderation tool. The sample method used in this study is convenience sampling. The Slovenian formula can be used to determine the number of samples required. The data analysis technique used is the analysis of the method Partial Least Squares (PLS). According to the analysis of this study, showing accounting information systems have a positive influence on the performance of small enterprises.
This is an open access article under the <a href="https://creativecommons.org/licenses/by-nc/4.0/">CC BY-NC</a> license 	<b>Corresponding Author:</b> Een yualika ekmarinda Institut Teknologi dan Bisnis Widyagama Lumajang, Indonesia <a href="mailto:Benyualika2@gmail.com">Benyualika2@gmail.com</a>

### INTRODUCTION

Many micro, small, and medium-sized enterprises (UMKM) in Jember City have the potential to strengthen the economic base of the city and become a source of revenue for the government. (Peraturan Pemerintah, 2013)The role of UMKM can also stimulate economic growth, expropriation, increase public income, job creation, and poverty prevention.

In connection with the above values, the empowerment of small and medium-sized enterprises must be implemented comprehensively, optimally, and continuously through the provision of opportunities to pursue, support, protect, and develop enterprises widely.(Boohene et al., 2019)This will enable small and medium-sized micro-enterprises to enhance their positions, roles, and potential.

The attitude and behavior theory is the basic theory of this research because it is part of the knowledge that has been studied that greatly influences how one acts (Nggermanto, 2002)Attitude is generally defined as a person's thoughts, tendencies, and feelings to recognize certain elements of his or her environment, which often last long because one's attitude is difficult to change(Leonard, 2015). The situation does not allow behavior to occur. According to this study, the theory of attitude and behavior can influence small and medium-sized micro-enterprise owners to manage their business in ways that make them think logically and act honestly, avoiding certain interests, which in turn can affect the performance of medium and small micro enterprises(Nursehah, 2022).

Emotional intelligence is a person's ability to manage their emotions and recognize their own and other people's emotions(Goleman, 1999).

A person who has self-motivation has the ability to control and understand their own feelings as well as those of others. Stating (Goleman, 1999) that the term "emotional intelligence" refers to the set of abilities associated with the accuracy of judgment of emotions about oneself and others, as well as the ability to control emotions in ways that motivate, plan, and goals in life. (Rasyad & Sapar, 2022), employees with good emotional intelligences will have better performance, which can be seen from the quality and quantity that they provide(Suhermin, n.d.).

Corporate management will always face performance issues, so they need to know what affects employee performance. (Syazwani Kiprawi & Binti Arabi, 2020) According to management theory, the human resource factor is one of the factors that an organization should pay attention to to keep up with developments(Saxena & Sarikwal, n.d.).

The population in this study is small and medium-sized micro enterprises that are located in Jember City, according to the data of the cooperative and micro enterprise number of registered small and Medium Small Enterprises as 18.594 (<https://www.dgip.go.id/>). Internal factors include the intelligence that a person possesses, such as intellectual, emotional, and spiritual intelligence, while external factors originate from the working environment, like corporate culture, attitudes and actions of colleagues, as well as the structure of small and medium-sized enterprise enterprises. Incredible outputs will appear if these three intelligences can work together well(Arianti Sarah Destiana et al., 2023).

The problem formula in this study is how the impact of accounting information systems on the performance of small and medium-sized enterprises. The aim of this research is to test empirically related to the influence of Accounting Information Systems on the business performance of medium and small enterprises

The use of accounting and management information has a positive influence on the success of business operators according to research (Cahya Firdarini & Slamet Prasetyo STIE Widya Wiwaha Yogyakarta, 2020). Conducted research with positive results that mean that Information System Quality, Information Quality and Perceived Usefulness influence on User Satisfaction(*International Journal of Information, Business and Management ABOUT JOURNAL International Journal of Information, Business and Management CONTENTS*, n.d.).Researched UMKM in Yogyakarta and found that using accounting information can help users make better decisions. (Boohene et al., 2019)backed the findings, saying that using accounting information can boost business success. Research done by Click or tap here to enter text.showing different results(Orziemgbe & Aondoaver, n.d.). If the owner chooses to put a large amount of working capital, the likelihood of the level of liquidity will be awakened, but the chances of generating greater profits will eventually decrease, affecting profitability. His research shows that the use of information in UMKM management does not improve business activity(Kurniawan et al., 2022).

Based on the exposure, the hypothesis can be formulated as follows:

H1: Accounting information systems have a positive impact on the business performance of small and medium-sized enterprises

Analyze how accounting information systems influence UMKM's business performance with emotional intelligence as a moderation variable. Emotional intelligence, one of which is having strong motivation, the ability to control oneself or emotions, empathy, and socializing skills that will help company owners track relevant activities and information, according to research conducted by (Adi Artanto et al., n.d.)

According to research carried out by (Anomsari, 2011) there is a relationship between inward intelligence and motivation for performance. According to research (Peristiwo, 2013), self-motivation affects business performance.

H2: Accounting information systems have a positive impact on the business performance of small and medium-sized enterprises

## METHODS

Basically, a research research study undermines scientific methods in obtaining data for specific purposes and benefits. (Choiriah, n.d.) Primary data, or data obtained directly without intermediaries, is the type of data used in this research. Researchers ask small and medium-sized micro-enterprise managers to fill in a survey on the implementation of the Accounting Information System (SIA(Asfiah, 2021)). This research uses Partial Least Square (PLS). Using PLS does not require large samples, data does not have to be distributed normally and PLS will be very helpful to students in learning analytical techniques, especially statistics, to handle all research variables.

The focus of this research is the small and medium-sized micro enterprises that exist in Jember City; data from the Department of Cooperation and Micro Enterprises show the number of registered small and mid-size enterprises as 17.594. In this study, easy-to-use sampling techniques were used. According to Siregar (2017), this technique was chosen because it was easy for researchers to take samples, because the samples were available for use and met the criteria set by the researchers. The Slovin formula can be used to calculate the number of samples, i.e.

$$n = \frac{N}{1+Ne^2}$$

Informasion :

n = Sample

N = Population

e = error margin

Using the formula, a population sample of 17,594 can be counted with a margin of error of 10% or 0.1

$$n = \frac{17,594}{1+17,594 (0,1)^2}$$

$$n = \frac{17,594}{1+175,94}$$

$$n = \frac{17,594}{176,94}$$

$$n = 99,43$$

## RESULTS AND DISCUSSION

Partial Least Square (PLS) and Principal Component Regression (PCR) outline two methods that can be used to address multicollinearity. (Saika, 2014). PLS is a technique that combines main component characteristics and double linear regression. The purpose is to calculate and analyze the bound variables of a free variable. In this case, PLS produces a new variable that is a linear combination of free variables with smaller dimensions. (Abdi, 2010).

**Table 1.** Variable Definition and Measurement

Variabel	Definisi	Indikator	Measurement
Accounting Information System(X1)	All data and information about transactions that may affect the company economically are collected, recorded, and managed by the accounting information system. Furthermore, this information can be used to predict the company's future performance. (Juita, 2016)	Accelerate work. Increased evacuation. Supports the assembly process. Learn the accounting information system. Get training to develop expertise in accounting and financial management	Skala Likert 1-5
Business Performance (Y)	Business performance is defined as the rate of achievement in achieving the goals of the organization intended in the strategic planning of the organization. (Putri & Endiana, 2020).	The profit of a fluctu- ative venture. Increased sales. Increased number of consumers Having out-of-the- country consumers Domestic product de- velopment. Relative employees from the community around. Adding employees every year.	Skala Likert 1-5
Self-motivation (Z)	Self-motivation is very useful from one side to the other through development followed by change. (Khaerunnisa &	Able to move the en- vironment. Directing people. Patience in doing business. Withholding inner	Skala Likert 1-5

Rahman Kadir, n.d.). emotions  
Self-motivation goes into the basement of an emotional intelligence.

**Tabel 2.** Question Tab Results

Description	Amount	Presentase
Shared questionnaires	110	100%
Returning questionnaire	103	93,63%
Unanswered questionnaire	7	6,36%
The questionnaire did not qualify	10	9,09%
The questionnaire used for the sample	100	90,90%

The tabulation results are presented in the table above, the number of questionnaires distributed as 110 questionnaire. Further, number of respondents responding as 103 or 93.63%, number of non-respondents as 7 or 6.36%, and number of unqualified respondents as 10 or 9.09%. Number of questionnaires used as a sample as 100 or 90.90% according to the Slovene formula calculation.

#### Reliability Test and Average Variance Extracted (AVE)

The evaluation of the external model can be seen from the validity and reliability test results. The results are said to have a high reliability if the value is 0.70 and the AVE value is above 0.50

**Tabel 3.** Reliability Test and Average Variance Extracted (AVE)

	Composite Reliability	Average VarianceExtracted (AVE)
KB	0,855	0,543
Moderasi	1000	1000
MTF	0,882	0,88
SIA	0,876	0,78

It is indicated with a composite reliability value above 0.70 and an AVE above 0.50 as recommended by the criteria

**Tabel 4.** Path Coefficients

	<i>Original sample</i>	<i>T-Statistics</i> ( O/STDEV )	<i>P Values</i>	Description
SIA à KB	0,347	3,644	0,000	Signifikan
Moderasi MTF atas à KB	0,324	2,506	0,003	Signifikan

PLS statistically tests every hypothetical relationship with the simulation. In this case, bootstrapping methods are used on samples to reduce the problem of abnormality of research data.

To identify data with a normal distribution, the following criteria are used to test the hypothesis: the t significance value must be more than 0.05, which indicates that there is no significant influence between one independent variable and a dependent variable; on the contrary, the t significant value should be less than 0.05, indicating that there has been a significant impact between one dependent and one dependant variable, so that H0 is accepted and H1 rejected.

According to Juliaika (2016), the confidence rate ( $\alpha$ ) is 0.05, so the evaluation of the result is significant when the T-test (critical ratio) is greater than 1.96 or the p-value is less than 0.05. It indicates that there is an inter-variable or significant influence

Based on the results of statistical calculations, it can be concluded that accounting information system factors directly affect business performance significantly. A t-statistic value greater than 1.96 is 3,507, indicating this. Therefore, the initial hypothesis of this study was accepted. It shows that UMKM will obtain reliable information, which will help them make the right decisions and policies in the short and long term and help all sides.

The empirical test results on this survey are comparable to research by Endiana & (Anomsari, 2011), which found that the implementation of an accounting information system has a direct impact on UMKM's business performance. This means that implementing an accountancy information system can help UMKM make long-term policies or make everyday decisions, which will definitely affect their business performance to the best level of performance.

The test results of the second hypothesis show that the relationship of self-motivation variables is significant and positive to the performance of small and medium-sized enterprises with accounting information systems. It is indicated by the t-statistic value of the table's t value, and the initial value of such a psitive. Therefore, the second hypothesis is acceptable. Thus, self-motivation for small and medium-sized enterprises can help the performance of the accounting information system or its business outcomes. A good accountancy information system is needed to support it, so that the impact of the information system of accounting on the business performance of SMEs can be moderated.

In this study, the relationship between the business performance variable and the accounting information system variable has not been strengthened or weakened. However, Islamic entrepreneurship values variables have a significant impact on the performance of small and medium-sized enterprises. This test is similar to that carried out by Rimiwati & Munawaroh (2016), who found that self-motivation simultaneously has a significant impact on business success.

## CONCLUSION

Accounting information systems have a major impact on the performance of small and medium-sized micro firms. This demonstrates how SMEs' performance will improve with

the adoption of accounting information systems and highlights the significance of accountant information systems in the growth of SMEs. Since a Google Form is used as the primary data collection tool in this study, it is possible that respondents will provide incorrect information.

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