

Determinant Analysis Of The Use Off Accounting Information In Msmes Banyumas

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ABSTRACT

This research aimed to examine the effect of business scale , business age, manager lead period, and education to the use of SMEs accounting information in district of Banyumas. This research was categorize into quantitative research, this research were used survey of respondents that was chosen before. Questionnaires were distributed to 100 respondents who are the owners of SMEs in district of Banyumas. Multiple linear regression analysis was used as an analytical tool in this research. The result of this research showed business scale, business age, manager lead period , and education that give a significant effect on the use of SMEs accounting information in district of Banyumas .

Keywords: Business Scale, Business Age, Manager Lead Period, Education, , The Use of Accounting Information.

1. Introduction

1.1 Background

The business sector in Banyumas regency consist of trading business, hotels, restaurant, transportation, and communication as well as services that are the mainstay of the region. The processing industry is dominated by home industries, most of which are engaged and making batik and apparel for local and national markets as well as international markets.

Micro, Small, and medium enterprises (MSMeS) in the economics of Indonesia is important role in economic activities in various sector, among them are as the largest provider of employment and contribute to export activities. However in the development of SMEs currently, SMEs have weakness in term o organization, finance, administration, bookepping and marketing (Budhijono and Kristiyowati, 2005). There are many business development carried by SMEs problems, one of which is the inability of accounting one of the main factors that cause problems and resulted in the failure of SMEs develop in business (Theng and Jasmine 1996).

Several research have be conducted in Indonesia, showing that MSEs accounting practices have not been going well. There are many weakness in accounting practices in small business. That weakness is caused by several factors, including education and overload of accounting standars that are used as guidelines in the preparation financial report. Other factors are the size of the business, the period of leading business and industrial sectors. Murniati (2002), variabels that significantly effect the preparation and the use of accounting information in small business is education and industrial subsectors.

In the past economics the price of an item is high when the item was scarce, while the digital economy the price of information was high when the information was abundant. Information technology itself is something that must be mastered by actors in SMEs to face global competition. Basically an accounting information system can add value to SMEs, increasing the efficiency of SMEs, improving the quality of SMEs, providing timely and reliable information for making decisions, increasing the competitive advantage of SMEs and improving communication. Accounting information has an important role to achieve business success, including for small business (Pinasti,2007).

This is an factors for research to examine the factors that influence the implementation of the accounting information system used by SMEs in Banyumas Regency.

1.2 Identified Problem

Do business scale, business age, manager lead periode and education effect the use of accounting information system in SMEs Banyumas Regency?

1.3 Research Purpose

This research aimed to examine the effect of business scale , business age, manager lead period, and education to the use of SMEs accounting information in district of Banyumas.

2. Literatur Riview and Hypotesis

2.1 The Mining Of SMEs

Small business according to Law no.20 of 2008 regarding Micro small and medium enterprise are economics enterprises atnd;alone produvtive, done by people individual or business entity that is not a branch of the company owned, controlled, or become a part either directly or indirectly from medium or large busniness that have be criteria.

2.2 Accounting Information System

According to Robert K Leitch and K.Roscoe Davis quoted by Lilis Puspitawati and Sri D.A (2011), information system is a system within organization on a daily basis , supporting day - to day operations, managerial nature, and activities of an organization and provide the parties certain reports with the necessary report for company management. Accounting information is basiccaly financial in nature and primarily used for decision-making purposes, monitoring, and implementation of company decisions.

According to Romney and Steinbart (2009) in Dewi, An accounting information system is a system that collects, records, stored and processes data to prудuce information for decisions makers. According HopWood (2012), accounting information system is a computer based system design to transform accounting data to information which includes the user transaction processing cycle information technology and information system development.

2.3 Business Scale

Business scale can be defined as : the company's ability to manage its business, namely by see how many employees are employed and how much income earned by the company in one accounting period (Nicholls and Holmes,1988). Devi et all (2017),vthat business scale is a scale which can be classified as large small business in various ways, including total assets, and the number of employees. Business scale is an indicator wgich can indicate a business condition

in which that are several parameters that can be used to determine the size of a business is big or small.

2.4 Business Age

The age of the company that has been operating for a long period of time longer will have lower earnings management compared to newer companies because to older companies want avoid a bad reputation by the public,v(Bassiouny et all:2016). The more company can survive, it show that the company able to maintain the continuity of its operations,Fontana and Macagnan (2012).

2.5 Manager Lead Period

According to James A.F.Stoner.et all, leading is the process of directing and influencing related activities with the work of group members or the entire organization. Leading includes directing, influencing, and motivating employees to perorm important tasks.Need for information accounting that will be used by management will be felt when managers need more information. Manager level in the company that : lower, middle and top manager.

2.6 Education

Tthe ability and expertise of the owner of manager of the company greatly affect the use of accounting information. In term of education, it is very clear that skill in all field ranging form labor to managers are very decisive the success of a business. The result of empirical studies from Mc Pherson 1996 in Africa show that the level of human resources is very affect the rate of output growth and development domestic industry. Increase efficiency and productivity greatly required by the skill level or education of workers and entrepreneur or managers.

2.7 Hypotesis :

The hypothesis in this research :

- Business scale has a significant effect on the use accounting information system in SMEs Banyumas Regency.
- Business age has a significant effect on the use accounting information system in SMEs Banyumas Regency.
- Manager lead period has a significant effect on the use accounting information system in SMEs Banyumas Regency.
- Education has a significant effect on the use accounting information system in SMEs Banyumas Regency.

3. Research Method

This research is an quantitative research using survey method to the respondents that have been determined. This research is cinduct in Banyumas regency. The respondentds in this research are SMEs actors in Banyumas regency. The object in this research is the sacle of business, age of bussines, period of lead manager, education and use the accounting information system.

Data analysis

The data analyss technique in this research is use : (1) data quality testing, (2) classical assumption test, (3) Regression analysis multiple linearity, and (4) assessing the goodness of fit regression model used.

4. Result And Discussion

4.1 Research Overview

The number of Small and medium enterprise in Banyumas regency that meet the research criteria amount to 100 business. But is willing to fill the questionnaire was a total 92 business, so that the questionnaire that an be process is 92 with a response rate 91%. Number of employees employed by each business SMEs depending on the company and how big the business is which is executed. A total of 76 MSEs were respondent (82,61%) have less than 10 employees, 10 SMEs (10,87%) have employees between 10 to 20 people and as many as 6 SMEs *6,52%) have more than 20 employees.

4.2 Characteristic of respondent

Characteristic of respondent based on gender are respondent male gender is 47 people (51,09%), while female respondent are as many as 45 people.

c. Distribution of respondent answer

4.3 Descriptive Statistic Analysis

Descriptive statistic analysis are used to simplify and find out general responses of respondent to the variables used in the study.

Tabel . Output Analisis Deskriptif Variabel Penelitian Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Skala usaha (X1)	92	1.00	3.96	3.3922	.82944
Umur usaha (X2)	92	1.00	4.59	3.3904	.94307
Masa memimpin manajer (X3)	92	1.00	4.26	2.8187	.95546
Pendidikan (X4)	92	1.00	4.78	3.2351	.93673
Pengunaan informasi akuntansi (Y)	92	31.05	98.46	66.0740	14.32681

sumber : data diolah 2022

Vased on table Deskriptive statistical analysis of the research variables above shows the results of the dependent variables, namely the using of accounting information system has an average score (mean) is 66,1 which is divided into 20 items question, the average score of respondents answers is on scale of 3 (enough) so that it can be concluded that the use of accounting information SMEs in Banyumas regency are quite good compared to the previous period.

Validity test

Product moment correlation value Karl Pearson all question items from the information use variable accounting (Y) is greater than the critical value (r_{table}) of 0,374 at the level 95% confidence.

Reability test

In this research reability test using the SPSS 16 for windows tool and obtained koefisien *Cronbach Alpha* 0,928, that is mean reliable.

Multiple Linar Regression analysis

$$Y = -4.804X_1 + -5.062X_2 + 6.341X_3 + 4.129X_4 + 14.248X_5 + e \quad (1)$$

Goodness of fit regression model test

Based on the output of multiple linear regression, the Fcount value is 16,527 is greater than the table F value with $df = (k-1)$ and $(n-k)$ of 2,71 or significant value of $F < 0,05$, Thus the regression model formed is declare fit or fit.

5. Conclusion

- Business scale has a significant effect on the use accounting information system in SMEs Banyumas Regency.
- Business age has a significant effect on the use accounting information system in SMEs Banyumas Regency.
- Manager lead period has a significant effect on the use accounting information system in SMEs Banyumas Regency.
- Education has a significant effect on the use accounting information system in SMEs Banyumas Regency.

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