THE EFFECT OF ACCOUNTING PERCEPTIONS, ACCOUNTING KNOWLEDGE, AND MOTIVATION ON THE USE OF ACCOUNTING INFORMATION SYSTEMS IN PETANG DISTRICT

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Abstract:
This research was conducted based on differences in the focus of discussion on the influence of accounting perceptions, accounting knowledge of MSME actors, and motivation on using accounting information systems in Petang District. In addition, there are also research problems, such as the results of preliminary observations made at MSMEs in Petang District found phenomena such as running the system not always going well, there were human resources which were not ready to implement the system, so it took longer to implement it. This study aims to analyze and explain the effect of accounting perceptions, accounting knowledge of MSME actors, and motivation on the use of accounting information systems in the Petang District. This research was conducted in Petang District with a population of 41 SMEs and a sample of 35 SMEs with 70 respondents. All data obtained from the questionnaire distribution is feasible, then analyzed using multiple linear regression analysis processed with the SPSS 25.0 program. The results of hypothesis testing indicate that accounting perceptions have a positive and significant effect on usage system information accounting. The accounting knowledge of MSME actors has a positive and significant effect on usage system information accounting. Motivation has a positive and significant effect on usage system information accountancy.

Keywords: Accounting Perceptions, Accounting Knowledge, Motivation, and Accounting Information Systems

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INTRODUCTION

The development of Science and Technology (IPTEK) has brought humans to various changes. Changes that occur make it easy for aspects of human life, one of which is the perception of accounting and the accounting system. Environmental conditions of absolute uncertainty require appropriate, reliable, and accurate information systems. A superior company must have good-quality information systems (Hartini, 2021).

A sound accounting perception system must be improved to improve company and business performance (Vipaphrastha & Sari, 2019). Accounting perception systems, especially computer technology, can improve organizational performance (Vipaphrastha & Sari, 2019). Accounting perceptions provide enormous organizational benefits, must be utilized, and must become necessary.

Information systems are increasingly needed to assist management in their functions and for the company's continuity (Romney & Steinbart, 2018). Information systems (AIS) started in the early 1950s when the first business computers became available and are still in progress. Small, fast, low-

cost personal computers have replaced large mainframe computers. As a result, accounting information systems that were previously manual are now carried out by computers in most companies (Kusumawati & Ayu, 2019).

One factor that influences the use of accounting information systems is accounting perceptions. From the results of initial observations made at MSMEs in Petang District, it was found that phenomena such as running the system did not always work well, and there were human resources that were not ready to implement the system, so it took longer to implement. Initially, MSMEs in Petang District completed their work using a manual system. With this manual system, there is a decrease in the accounting information system caused by errors in financial reports, such as errors in writing, and the turnaround time for completing work becomes longer. Besides that, there are errors in calculating salaries and bonus income, so the work produced by employees could be more optimal.

As for phenomena about motivation, like Wrong, one frequent problem SMEs neglect is motivation. The impact from ignored motivation Possible No seen too clear. However, with method practical accounting, business prospects for success can stay strong. Generated information by notes, accountancy is beneficial for making business decisions to be taken by SMEs and can increase motivation (Martika, 2018). Micro, Small, and Medium Enterprises (MSMEs) are a form of business that is managed by a person or group of people with a certain amount of capital and establishes a business intending to make a profit with the ability to develop flexible business processes (Warsono & Murti, 2019).

MSMEs are considered a solution for driving economic growth in increasing exports, domestic investment, and employment and can even survive well amid the global crisis (Warsono & Murti, 2019). MSMEs in Petang District are expected to be one of the driving forces of rural development and an effort to preserve customs and culture by contributing to the economic sector. MSMEs in Petang District are one of the MSMEs that have implemented an information system. The information obtained during the interview with Mr., The sub-district head, stated that the activities carried out by MSMEs in Petang District were buying and selling, receiving or collecting funds from the community in the form of savings and deposits, providing loans only to the community in making reports on MSMEs in Petang District, which use computerization in terms of making financial reports.

Based on the results of previous research, the researcher wants to confirm again the influence of accounting perceptions, accounting knowledge of MSME actors, and motivation on the use of accounting information systems in Petang District. As for the difference in this study, there are differences in the research location where the research is currently being carried out at MSMEs in Petang District.

Literature Review, Accounting Information System. An accounting information system is a system that collects, records, stores, and manages data to produce information for decision-makers. This system includes people, procedures and instructions, data, software, accounting perception infrastructure, accounting knowledge, and security measures (Romney, 2019).

Accounting Perception. Utaminingsih (2019) stated that the perception of accounting is an individual act of interpreting and giving meaning to the environment as the basis for the benefits to be obtained later. The definition of accounting perception is a process in which a person chooses, tries, and interprets stimuli into an action (Ikhsan & Ishak, 2020).

Accounting Knowledge. Accounting knowledge is a service activity that provides quantitative information about economic entities helpful in making economic decisions (Belkaoui & Riahi, 2020). According to Ikhsan and Ishak (2019), accounting knowledge is a service discipline that

can provide relevant and timely information about a company's financial problems and assist internal and external users in making economic decisions.

Motivation. Motivation is a method for realizing something or a goal; in other words, it can say something planned or a desire for success or a sense of failure (Nugroho & Kiranti, 2017). Advanced motivation to behave hard to fulfill meaningful purposes. Motivation support is the mental ability to carry out the activity in framework satisfaction, hope, and support on matter. It is for reception purposes.

METHODS

Research researchers chose a place to research MSME actors in Petang District in 2022. This research was conducted in Petang District with a population of 41 SMEs and a sample of 35 SMEs with 70 respondents. Types and sources of data used are primary and secondary data. All data obtained from the distribution of questionnaires is feasible to use, then analyzed using multiple linear regression analysis.

RESULT AND DISCUSSION

Based on the results of testing the research instrument showed that all statement items from the four variables studied (accounting perceptions, accounting knowledge of MSME practitioners, motivation, and use of accounting information systems) were valid (the coefficient was above 0.30) so that all items in the instrument were said to be valid. The results of testing the research instrument show that all question items from the four variables studied (accounting perceptions, accounting knowledge of MSME actors, motivation, and use of accounting information systems) have shown a good level of reliability (Cronbach's Alpha correlation coefficient (α) is above 0.60). Thus, the research instrument (questionnaire) can be used and distributed to all the target samples determined in this study.

Based on the normality test using the One-Sample Kolmogorov-Smirnov Test, it shows that the Kolmogorov-Smirnov value is 0.215. The Kolmogorov-Smirnov value is greater than the Kolmogorov-Smirnov table value of 0.05, so H0 is accepted, which indicates that the data used in this study is usually distributed, so it can be concluded that the model meets the normality assumption. The multicollinearity test shows no independent variables with a tolerance value of less than 0.10 and no independent variables with a VIF value of more than 10. Therefore, the regression model is free from multicollinearity symptoms. The test shows that each model has a significance value greater than 0.05 or 5%. It shows that the independent variables used in this study have no significant effect on the dependent variable, namely the absolute error. Therefore, this study is free from symptoms of heteroscedasticity. The results of the regression analysis with the Statistical Package of Social Science (SPSS) program version 25.0 for Windows can be seen in Table 1 below:

Table 1. Results of Multiple Linear Regression Analysis

		Coefficients a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	std. Error	Betas		
1	(Constant)	3,250	2,327		1,397	.167
	Perception accountancy	.751	.167	.615	4,498	.000
	Knowledge accountancy	.983	.239	1310	4.107	.000
	Motivation	.870	.384	.846	2,266	.027

a. Dependent Variable: Usage system information accountancy

Source: Processed Data (2023)

Based on Table 1, the multiple linear regression equation can be written as follows. The multiple linear regression equation shows the direction of each independent variable to the dependent variable. The multiple linear regression equation can be described as follows:

a = constant of 3.250, meaning that if the accounting perceptions of MSME actors, accounting knowledge of MSME actors, and motivation are considered constant, or the value is fixed, then the magnitude of the use of accounting information systems is 3.250.

X_1 = The value of the regression coefficient of accounting perceptions (X_1) of 0.751 indicates that any increase in the level of accounting perceptions of MSME actors will increase the use of accounting information systems by 75.1%, assuming the variables of accounting information systems and motivation are considered constant.

X_2 = The value of the regression coefficient of accounting knowledge of SME actors (X_2) of 0.983 indicates that any increase in the level of accounting knowledge of SME actors will increase the use of accounting information systems by 98.3%, assuming that the accounting knowledge variables of SMEs and motivation considered constant.

X_3 = Value of the regression coefficient of motivation (X_1) of 0.870 indicates that each increase in motivation will increase the use of accounting information systems by 87%, assuming the variables of accounting information systems and knowledge accountancy MSME actors are considered constant.

The Effect of Accounting Perceptions of MSME Actors on the Use of Accounting Information Systems. Based on the influence of accounting perceptions on the use of accounting information systems, it is explained that t count (4, 498) > t table (1,996) with a significance level of 0.000 <0.05, so that H_0 is rejected. Ha is accepted, which means that the variable perception of accounting has a positive effect and significantly affects the use of accounting information systems. The regression coefficient β_1 (accounting perception variable) is 0.751, indicating that the better the perception of accounting given, the increasing use of accounting information systems in Petang District. So, the hypothesis in this study is accepted.

The results of testing the hypothesis show that accounting perceptions have a positive and significant effect on the use of accounting information systems; this means that the variables of accounting perceptions have a positive effect on the variables of accounting information system use. These results imply that the better the perception of accounting in the Petang Sub-District, the greater the use of accounting information systems In the Evening District.

The Effect of Accounting Knowledge of MSME Actors on the Use of Accounting Information Systems. Based on the Effect of Accounting Knowledge on the Use of Accounting Information Systems, it was explained that t count (4, 107) > t table (1,996) with a significance level of 0.000 <0.05, so that H_0 is rejected. Ha is accepted, which means that the knowledge variable accountancy perpetrator UMKM has a positive and significant effect on the use of accounting information systems. The regression coefficient β_2 (accounting perception variable) is 0.983, indicating that the knowledge of accountancy perpetrators umm carried out and the use of accounting information systems in Petang District is increasing. So, the hypothesis in this study is accepted.

The results of testing the hypothesis indicate that the accounting knowledge of MSME actors has a positive and significant effect on the use of accounting information systems; this means that the accounting knowledge variable of MSME actors has a positive effect on the variable use of accounting information systems. This result means that the better the accounting knowledge of

SMEs in the Petang District, the more accounting information systems can be used in the Evening District.

The Effect of Motivation on the Use of Accounting Information Systems. Based on the influence of motivation on the use of accounting information systems, it was explained that t count (2, 266) > t table (1,996) with a significance level of 0.027 <0.05, so that H 0 is rejected. Ha is accepted, which means that the motivational variable has a positive and significant effect on the use of accounting information systems. The regression coefficient β3 (quality variable services) is 0.870, indicating that the better the motivation is, the use of accounting information systems in Petang District is increasing. So, the hypothesis in this study is accepted.

The results of testing the hypothesis show that motivation has a positive and significant effect on the use of accounting information systems; this means that the variable motivation has a positive effect on the variable use of accounting information systems. These results mean that the better the motivation in the Petang District, the higher the use of accounting information systems in the Evening District.

CONCLUSION

Based on the results of the research and discussion above, several conclusions can be drawn as follows:

1) The accounting perceptions of MSME actors have a positive effect on the use of accounting information systems in Petang District, where the more good perception owned accounting SMEs will impact the increasing use of information accounting in the District evening.
2) The accounting knowledge of MSME actors has a positive effect on the use of accounting information systems in Petang District, where the more Good knowledge owned accounting SMEs will impact the increasing use of information accounting in the District evening.
3) Motivation has a positive effect on the use of accounting information systems in Petang District, where the more Good motivation you have, the more SMEs will impact on increasing the use of information accounting in the District evening.

Suggestion. From the results of this study, it is hoped that it can provide input or suggestions to the management in Petang District, and further research is as follows:

1) Paying more attention to the lowest statement in the perception of accounting for MSME actors, namely that my business financial management is neatly arranged with accounting. So, MSME actors must improve the management finance business well so data management finance becomes arranged tidily.
2) Paying attention to the lowest statement in the accounting knowledge of SMEs, that is, I know the debit and credit mechanisms in the journalizing process, Where SMEs must more control discharge mechanism and credit in the journalizing process so that it has an impact on increasing the use of accounting information systems.
3) Please pay attention to the lowest statement in motivation, which is that I am always responsible for my job. In contrast, SMEs must be the more responsible answer in the do work so that it has an impact on increasing the use of accounting information systems. Researchers can use variables other than increasing the use of accounting information systems. It is hoped that further research can add other categories as research subjects. Besides that, future research can also apply other sampling techniques, one of which is the random sampling technique, so that it can be generalized and add other variables to test the use of accounting information systems, such as perceptions of accounting, fraud, and risk accounting.

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