The Effect of Using Accounting Information, Business Manager Interest and Level of Understanding on the Success of Small and Medium Enterprises (Study on Culinary Business of Cirebon City)

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Abstract : Based on the phenomenon that accounting practices in SMEs are still very low, but financial management in SMEs should require good accounting skills by the business owner. The required application system is the Accounting Information System. The object of this study is the Culinary SMEs in Cirebon City, West Java.The population in this study is culinary business owners in Cirebon City, West Java, which is as many as 1075 culinary entrepreneurs according to Cirebon Satu Data 2022. While the sample in this study was set at 92 culinary entrepreneurs with sampling measured using a formula to determine the sample size. Purposive sampling is the sampling strategy utilized in this study. SMEs with historical business management records meet the sample requirements. Primary data are the data type employed in this investigation. The utilization of accounting information has been shown to positively impact the

success of culinary SMEs in Cirebon City, West Java, according to the results of the hypothesis test that was conducted. The attainment of corporate success is significantly influenced by accounting information. Among other things, planning and supporting decision-making in corporate management are two areas in which accounting information may help. It is clear from the discussion's outcomes that using accounting information has an impact on a company's ability to succeed in.

Keywords: *Use of Accounting Information, Interest of Business Managers, Success of Small Businesses*

INTRODUCTION

According to figures from SMEs and the Ministry of Cooperatives in July 2020, there were 64,000,000 SMEs in Indonesia, or 99% of all business units in the nation. Additionally, the statistics above indicates that SMEs make up around 61% of the country's GDP. The figure rose by 1.67 percent in comparison to the prior year. Furthermore, SMEs were able to employ 116,978,631 individuals, or 97% of the workforce in Indonesia (SMEs and Large Units)[1]. With this data, it is proven that Indonesia has a good growth of Small and Medium Enterprises (SMEs). The development of SMEs that continue to grow will increase income in a country[2]. Therefore, the role of the government is indispensable in encouraging the success of SMEs in gaining access to expand their marketing networks. However, in practice, SMEs are not a trouble-free business sector. In its development, this sector actually faces many problems that need serious attention and handling.

The rapid development of SMEs means that SMEs already have laws to regulate their governance. Accounting information according to SAK ETAP A business's balance sheet and financial statements are among the financial

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[1] Indonesia (no date) 'Indonesia Punya 2.250 Sekolah Untuk Anak Berkebutuhan Khusus'. Available at: https://databoks.katadata.co.id/datapublish/2021/ 05/02/indonesia-punya-2250-sekolah-untuk-anak-berkebutuhan-khusus.

[2] Kadeni, Ninik Srijani. "Peran UMKM (Usaha Mikro Kecil Menengah) Dalam Meningkatkan Kesejahteraan Masyarakat." *Equilibrium: Jurnal Ilmiah Ekonomi dan Pembelajarannya* 8, no. 2 (2020): 191-200.]

statement data, income statement, cash flow statement, statement of changes in equity, and notes. Accounting information is information expressed in currency units and is the only way to assess the results of various activities in terms of the same dimension[3]. Accounting information is important data that has been transformed into a more relevant and usable format, describing an event that serves as the foundation for making decisions. Accounting information is useful for decision making made by business owners[4]. According to Priliandani and Pradnyanitasari[5] information is a ready-made and useful data presentation and is used to identify, collect, measure, provide economic data so that decisions for business development may be made with confidence and clarity.

Based on the phenomenon that accounting practices in SMEs are still very low, but financial management in SMEs should require good accounting skills by the business owner. Of course, this is not effective and efficient in controlling transaction data and financial statements. Therefore, an application system is needed that can help process transaction data and reports that can present useful information for related parties to overcome the problem. The required application system is the Accounting Information System. The object of this study is the Culinary UKM in Cirebon City, West Java. The choice of this object is due to the people in Cirebon City, most of whom are culinary businesses.

Regional Geology
Micro, Small, and Secondary Ventures

The following is the definition of Small and Medium Enterprises as per Law No. 20 of 2008 regulating Micro, Small, and Medium Enterprises: Micro Enterprises are profitable companies that are held by people or by individual

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[3] Herawaty, Netty, and Reni Yustien. "Pengaruh Modal, Penggunaan Informasi Akuntansi Dan Karakteristik Wirausaha Terhadap Keberhasilan Usaha Kecil (Survei Pada Usaha Rumahan Produksi Pempek di Kota Jambi)." *Julnal Ilmiah Akuntansi dan Finansial Indonesia* 3, no. 1 (2019): 63-76.

[4] Aufar, Arizali. "Faktor–Faktor Yang Mempengaruhi Penggunaan Informasi Akuntansi Pada UMKM (Survei pada Perusahaan Rekanan PT. PLN (Persero) di Kota Bandung)." (2014).

[5] Firdarini, Khoirunnisa Cahya. "Pengaruh pengalaman usaha dan penggunaan informasi akuntansi pelaku usaha mikro kecil menengah terhadap keberhasilan usaha." *Jurnal Riset Manajemen Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha Program Magister Manajemen* 6, no. 1 (2019): 25-37.

business entities and that satisfy the requirements set out in this law (assets not to exceed $50 million and turnover not to exceed $300 million).

Small businesses meet the legal definition of a small business, which is defined as having assets between $50 million and $500 million and a turnover between $300 million and $2.5 million. They can be independently operated by people or entities that are not subsidiaries or branches of larger companies that they own, control, or become involved with directly or indirectly.

Businesses classified as productive economic enterprises are micro enterprises and large businesses with total net worth or annual sales proceeds as specified by this law. These businesses can operate independently and are run by individuals or business entities that are not owned, controlled, or involved in a merger, either directly or indirectly, with other companies.

Use of Accounting Information

The Big Indonesian Dictionary defines use as the act, procedure, or manner of employing something; usage (Ministry of Education). Belkaoui (2000) Quantitative data about economic entities that is useful in deciding on different courses of action from an economic perspective is known as accounting information[6].

The influence of accounting knowledge of business actors on the use of accounting information.

Managers and business owners must be knowledgeable about accounting in order to run their organizations. The drive to acquire accounting expertise will improve managers' or owners' comprehension of how to use accounting inside the organization. In this study, declarative and procedural accounting knowledge are included[7]. Procedural knowledge is knowledge that complies with

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[6] Firdarini, Khoirunnisa Cahya. "Pengaruh pengalaman usaha dan penggunaan informasi akuntansi pelaku usaha mikro kecil menengah terhadap keberhasilan usaha." *Jurnal Riset Manajemen Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha Program Magister Manajemen* 6, no. 1 (2019): 25-37.

[7] Listifa, Witriana, and Nanang Agus Suyono. "Analisis Faktor-Faktor Yang Mempengaruhi Penggunaan Informasi Akuntansi Pada Usaha Mikro Kecil Dan Menengah." *Journal of Economic, Business and Engineering (JEBE)* 2, no. 2 (2021): 273-281.

regulations, such as using financial data from prior periods, whereas declarative knowledge is knowledge based on facts and concepts, such as cash being a part of current assets and facilitating ratio analysis. While procedural knowledge often depends on experience, declarative knowledge typically depends on already-existing instructions Bonner and Walker in Listifa & Suryono[8]. From the explanation above, the following hypothesis can be formulated:

Ho1 : Business actors' accounting knowledge does not affect the use of accounting information.

Ha1 : The influence of accounting knowledge of business actors on the use of accounting information.

Business manager's interest in conducting business records

Previous research states that there are weaknesses because the accounting knowledge of business owners is still relatively low[9]. However, other studies have shown that accounting knowledge has a positive and significant effect on the successful performance of typical food SME businesses in Banyumas Regency. This study uses accounting information as a moderating variable to test the effect of owner knowledge, business scale, and business age on successful business performance. In addition, the study also revealed that successful business performance increases when business owners have high formal education and often attend accounting training[10]. Other studies support these findings by showing that the experience of managers or business owners who frequently

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[8] Listifa, Witriana, and Nanang Agus Suyono. "Analisis Faktor-Faktor Yang Mempengaruhi Penggunaan Informasi Akuntansi Pada Usaha Mikro Kecil Dan Menengah." *Journal of Economic, Business and Engineering (JEBE)* 2, no. 2 (2021): 273-281.

[9]Wibowo, Alex, and Elisabeth Penti Kurniawati. "Pengaruh Penggunaan Informasi Akuntansi Terhadap Keberhasilan Ukm: Studi Kasus Pada Sentra Konveksi Di Kecamatan Tingkir Kota Salatiga." (2014).

[10] Utami, Hastin Tri. "Pengaruh Pengetahuan Pemilik, Skala Usaha, dan Umur Usaha terhadap Keberhasilan Kinerja Usaha dengan Penggunaan Informasi Akuntansi sebagai Variabel Moderasi (Survei pada Pemilik Usaha UKM Makanan Khas di Kabupaten Banyumas)." *El-Jizya: Jurnal Ekonomi Islam* 6, no. 1 (2018): 23-48.

attend accredited accounting training programs can be used to identify accounting expertise[11].

Ho2: The interest of business managers to record business does not affect the success of the business.

Ha2: The interest of business managers to record business affects the success of the business.

The level of understanding of business managers over accounting

Previous research states that there are several factors that need to be considered as variables that need to be considered that affect business success. These variables include the level of accounting knowledge of business managers / owners, the interest of business managers to record business and ownership of financial statements[12]. In this study, researchers want to develop research by adding the variable Level of Accounting Knowledge of Business Owners as a variable that can affect business success in SMEs. The selection of the business owner's own accounting knowledge variable is based on the weaknesses in previous studies which state that the knowledge of SME owners is still considered lacking in bookkeeping and in keeping financial records. Therefore, researchers chose the accounting knowledge variable whether it directly affects the success of micro, small and medium enterprises in Cirebon Regency.

In addition, based on the RBV theory proposed by Barney (1991) which categorizes internal resources into three, one of which is human resources. Knowledge itself is part of human resources based on categories classified by

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[11] Jamil, Sobrun, Dina Hidayat, and Hidayatulmunashiroh Hidayatulmunashiroh. "Pengaruh Pengetahuan Akuntansi, Pengalaman Usaha dan Motivasi Kerja terhadap Persepsi Penggunaan Informasi Akuntansi Pada Pelaku UMKM di Pekanbaru." In *Seminar Nasional Riset Ekonomi Dan Bisnis*, vol. 1, no. 1, pp. 454-467. 2022.

[12] Wibowo, Alex, and Elisabeth Penti Kurniawati. "Pengaruh Penggunaan Informasi Akuntansi Terhadap Keberhasilan Ukm: Studi Kasus Pada Sentra Konveksi Di Kecamatan Tingkir Kota Salatiga." (2014).

Barney[13]. According to Ernawati et al.[14], accounting knowledge itself is knowledge of facts, conversions, and classifications.

Ho3: The level of understanding of business managers on accounting does not affect the success of the business.

Ha3: The level of understanding of business managers on accounting affects the success of the business.

Business Success

According to Haryadi[15] the expansion of business scale is often an indication of the success of the business, which is seen from the volume of production that is able to spend a certain amount of raw materials which increases every day to process more raw materials. The criteria used to determine the success of a business are as follows: number of employees (number of employees working, low employee turnover, length of service, and level of education) and increase in sales turnover (number of orders, level of promotion of orders, level of prices offered, and level of income from sales. Meanwhile, according to Suryana business success is the success of a business in achieving its goals. The criteria for business success consist of an increase in labor, capital, income, sales volume, and production output[16]. Success in business may be measured by a company's capacity to endure and grow, among others with an increase in production volume, additional labor, additional production

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[13] Sugiarto, Dimas Kevin. "Pengaruh Motivasi, Inovasi, dan Ketrampilan Berwirausaha Terhadap Pertumbuhan Usaha." PhD diss., Universitas Muhammadiyah Magelang, 2022.

[14] Pondawa, Steffy Crystshoya, and Ni Nyoman Sri Rahayu Trisna Dewi. "Pengaruh Pengetahuan Akuntansi, Motivasi Kerja, Good Corporate Governance, Dan Skala Usaha Terhadap Penggunaan Informasi Akuntansi." *Journal Research of Accounting* 2, no. 1 (2020): 116-131.

[15] Haryadi, Dedi, and E. Maspiyati. "Tahap perkembangan Usaha kecil." *Bandung: AKATIGA* (1998).

[16] Lestari, Fitria. "Pengaruh jiwa kewirausahaan dan kreativitas terhadap keberhasilan usaha pada sentra industri rajutan Binong Jati Bandung." *Available at elib. unikom. ac. id* 8 (2013): 14-27.

equipment in the hope of increasing production capabilities and additional capital derived from retained profits[17].

The aforementioned research's findings raise the question of whether using accounting information affects a company's ability to succeed, leading to the formulation of the following hypothesis for this study's testing.

Ho4: The use of accounting information does not affect the success of the business.

Ha4: The effect of the use of accounting information on the success of the Business.

The model used in this study can be described as follows:
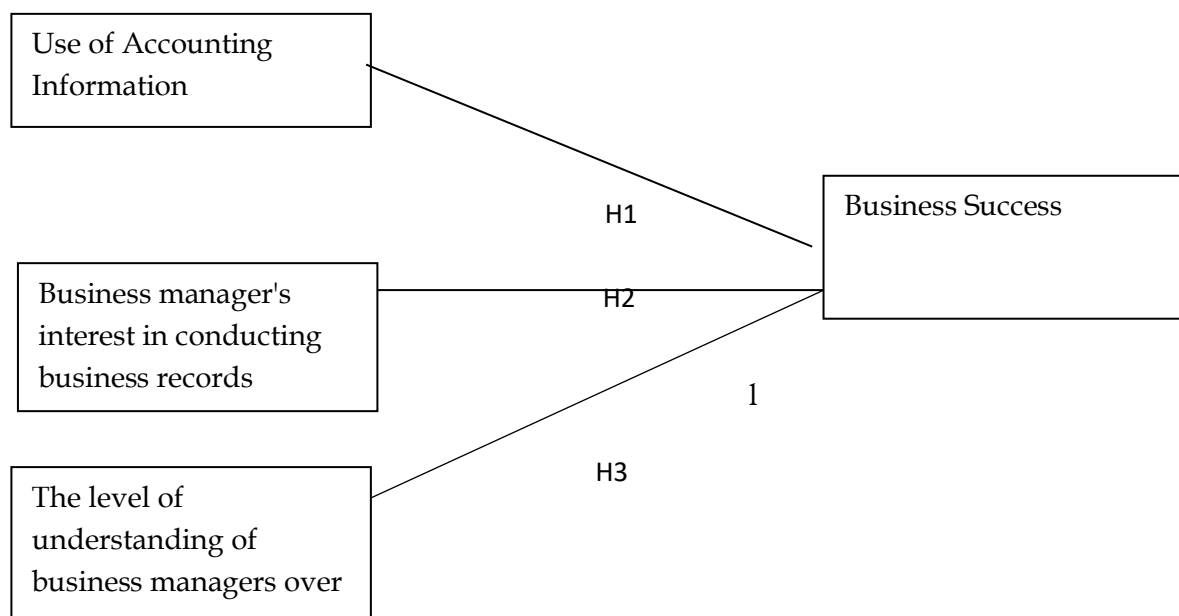
RESEARCH METHODS

This research method uses quantitative methods. The quantitative method is a systematic approach to investigating certain phenomena by collecting data that can be measured using statistical, mathematical, or computational

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[17] Christian, Arya Bee Grand, and Maria Rio Rita. "Peran Penggunaan Informasi Akuntansi Dalam Pengambilan Keputusan Untuk Menunjang Keberhasilan Usaha." *EBBank* 7, no. 2 (2016): 77-92.

techniques[18]. In this study, the population studied was the owners of small and medium culinary businesses in Cirebon City, West Java, which amounted to 1075 culinary entrepreneurs according to Cirebon Satu Data in 2022. While the sample in the study was determined to be 92 culinary entrepreneurs with sampling measured using the Slovin formula to determine the sample size. While the sample in this study was determined at 92 culinary entrepreneurs with sampling measured using the Slovin formula to determine the sample size as follows[19]:

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

Where:
n = Number of Research Samples
N = Population
e = Tolerable sampling error rate (0,1%)

$$n = \frac{1075}{1+1075(0,1)^2} = 92 \quad \text{..(2)}$$

A sample from a simple random population may be chosen using sample random sampling, which gives every member of the population an equal chance of being chosen for sampling. Every person in the population joins the sample frame. Simple random sampling is commonly used if the population is homogeneous. The type of data used in this study is primary data. Primary data are data collected directly from the individuals investigated[20]. In this study, primary data were obtained through the distribution of questionnaires. The questions asked to the respondents were classified into 4 (four) parts, namely the first part about the use of information, the second part about the interests of business managers, the third part about the level of understanding and the fourth

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[18] Priadana, M. Sidik, and Denok Sunarsi. *Metode penelitian kuantitatif*. Pascal Books, 2021.

[19] Puspitasari, Intan. "Faktor Pengaruh Keputusan Berbelanja Warga Nahdliyin di Mini Market Buana." *Jurnal Muslim Heritage* 4, no. 1 (2019): 111-123.

[20] Claudya, Marissa, Wan Suryani, and Tohap Parulian. "Engaruh Sistem Pemasaran Kewirausahaan Terhadap Keunggulan Bersaing Dan Inovasi Pada Ukm Kuliner Kota Medan." *Jurnal Ilmiah Manajemen dan Bisnis (JIMBI)* 1, no. 2 (2020).

part about business success. This study used a Likert scale from a scale of 1 to 5, where for the variable use of information, the number 1 represents the statement never at all and the number 5 represents the statement very often. As for the business success variable, number 1 represents a strongly disagree statement and number 5 represents a strongly agree statement. The statistical method of basic regression analysis tools was employed in this study to explain the relationship between the information use variable and the company success variable.

RESEARCH RESULT

Table 1 displays the characteristics of research participants according to their gender, age, final educational attainment, and duration of business ownership. Table 1 reveals that 64.1 percent of respondents were female and 35.9 percent were male. This makes sense as young people typically run the culinary enterprises in Cirebon City, West Java, to assist their parents in supporting their families.

Based on respondents' age data, most respondents are under 30 years old. In general, culinary businesses in Cirebon City, West Java are businesses pioneered by young people. So that their skills as entrepreneurs have been cultivated since they were young. It can be said that at that age the respondents are entrepreneurs who are experienced in running their business.

Based on education level data, most respondents have a high school education level / equivalent and below. From these conditions, it can be concluded that to do this culinary business it is not necessary to have a high level of education. The respondents have been in a business environment since they were young, so from an early age they have seen and become familiar with this business, both from the business of their parents and from their neighbors. With compulsory education of 12 years or less, provided there is a will, tenacity, and have sufficient skills, they can run their own business or their parents' inheritance without having to be highly educated.

Based on old business data, most businesses have been established for less than 10 years. Cirebon City is a city with many culinary that has been around for a long time, even the oldest respondents do not know exactly when this center began to form. Therefore, it is not surprising that the companies in this center are mostly not newly established companies.

Table 1. Characteristics of Respondents

	Frekuensi	Presentase (%)
Gender		
Male	33	35,9%
Female	59	64,1%
TOTAL	92	100%
Age		
Under the age of 30	43	46,7%
Age 31 years to age 40 years	21	22,8%
Age 41 years to age 50 years	23	25%
Over the age of 50	5	5,4%
TOTAL	92	99,9%
Education Level		
SD / equivalent	2	2,2%
Junior High / Equivalent	11	12%
High School / Equivalent	60	65,2%
Diploma	2	2,2%
Bachelor	17	18,5%
TOTAL	92	100%
Length of Business		
< 10 years	62	67,4%
11 years – 15 years	16	17,4%
16 years – 20 years	6	6,5%
> 20 years	8	8,7%
TOTAL	92	100%

Table 2 Characteristics of Respondents by Assets

Assets	Sum	Presented %

<IDR 50 million	50	54,3%
> IDR 50 million to IDR 200 million	30	32,6%
>IDR 200 million s/d IDR 350 million	9	9,8%
>IDR 350 million s/d IDR 500 million	3	3,3%
TOTAL	92	100%

Table 3 Characteristics of Respondents Based on Annual Turnover

Annual Turnover	Sum	Presented %
< IDR 300 million	86	93,5%
> IDR 300 million s/d 1,5 M	6	6,5%
TOTAL	92	100%

Table 3 above shows that most culinary businesses in Cirebon City, West Java, have assets that fall into the criteria for small businesses with assets < Rp 300 million a year.

Double Linear Regression Test with SPSS
1. **Data Quality Test**
a. **Validity Test**
   If r count > r table or sig < 0.05, then the statement item is valid
   If the r count < r table or sig > 0.05, then the item statement is invalid

Table 4. Validity Test Results

Variable	Indicator	r hitung	R table	Significant	A	Information

Use of Accounting Information (X1)	X1.1	0,733	0,254204	0,000	0,05	Valid
	X1.2	0,555	0,254204	0,000	0,05	Valid
	X1.3	0,577	0,254204	0,000	0,05	Valid
	X1.4	0,802	0,254204	0,000	0,05	Valid
	X1.5	0,637	0,254204	0,000	0,05	Valid
	X1.6	0,647	0,254204	0,000	0,05	Valid
	X1.7	0,639	0,254204	0,000	0,05	Valid
	X1.8	0,701	0,254204	0,000	0,05	Valid
	X1.9	0,565	0,254204	0,000	0,05	Valid
	X1.10	0,327	0,254204	0,000	0,05	Valid
	X1.11	0,558	0,254204	0,000	0,05	Valid
	X1.12	0,719	0,254204	0,000	0,05	Valid
	X1.13	0,539	0,254204	0,000	0,05	Valid
	X1.14	0,773	0,254204	0,000	0,05	Valid
	X1.15	0,530	0,254204	0,000	0,05	Valid
	X1.16	0,560	0,254204	0,000	0,05	Valid
	X1.17	0,579	0,254204	0,000	0,05	Valid
	X1.18	0,674	0,254204	0,000	0,05	Valid
	X1.19	0,559	0,254204	0,000	0,05	Valid
	X1.20	0,757	0,254204	0,000	0,05	Valid
	X1.21	0,743	0,254204	0,000	0,05	Valid
	X1.22	0,800	0,254204	0,000	0,05	Valid
Business Manager's Interest in Recording Business (X2)	X2.1	0,183	0,254204	0,000	0,05	Valid
	X2.2	0,364	0,254204	0,000	0,05	Valid
	X2.3	0,384	0,254204	0,000	0,05	Valid
	X2.4	0,453	0,254204	0,000	0,05	Valid
	X2.5	0,043	0,254204	0,000	0,05	Valid
	X2.6	0,737	0,254204	0,000	0,05	Valid
	X2.7	0,317	0,254204	0,000	0,05	Valid
	X2.8	0,668	0,254204	0,000	0,05	Valid
	X2.9	0,658	0,254204	0,000	0,05	Valid
	X2.10	0,398	0,254204	0,000	0,05	Valid
	X2.11	0,825	0,254204	0,000	0,05	Valid
	X2.12	0,308	0,254204	0,000	0,05	Valid

Level of Business Manager Understanding of Accounting (X3)	X3.1	0,272	0,254204	0,000	0,05	Valid
	X3.2	0,805	0,254204	0,000	0,05	Valid
	X3.3	0,462	0,254204	0,000	0,05	Valid
	X3.4	0,725	0,254204	0,000	0,05	Valid
	X3.5	0,741	0,254204	0,000	0,05	Valid
	X3.6	0,265	0,254204	0,000	0,05	Valid
	X3.7	0,772	0,254204	0,000	0,05	Valid
	X3.8	0,520	0,254204	0,000	0,05	Valid
	X3.9	0,516	0,254204	0,000	0,05	Valid
	X3.10	0,565	0,254204	0,000	0,05	Valid
	X3.11	0,792	0,254204	0,000	0,05	Valid
SME Business Success (Y)	Y.1	0,716	0,254204	0,000	0,05	Valid
	Y.2	0,733	0,254204	0,000	0,05	Valid
	Y.3	0,648	0,254204	0,000	0,05	Valid
	Y.4	0,602	0,254204	0,000	0,05	Valid
	Y.5	0,712	0,254204	0,000	0,05	Valid
	Y.6	0,696	0,254204	0,000	0,05	Valid
	Y.7	0,634	0,254204	0,000	0,05	Valid
	Y.8	0,749	0,254204	0,000	0,05	Valid
	Y.9	0,702	0,254204	0,000	0,05	Valid
	Y.0	0,715	0,2542	0,000	0,05	Valid

The results of the Validity Test show that all statement items have r count > r table or sig < 0.05, so it can be concluded that all statement items are valid.

a. **Reality Test**

If Cronbach's alpha value > 0.60, then the variable is reliable

If Cronbach's alpha value < 0.60, then the variable is not reliable

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	Standart	Information
User Accounting Information (X1)	0,924	0,60	Reliabel
Business Manager's Interest in Recording Business (X2)	0,669	0,60	Reliabel
Level of Business Manager Understanding of Accounting (X3)	0,770	0,60	Reliabel
SME Business Success (Y)	0,868	0,60	Reliabel

The results of the Reliability Test show that all variables have a Cronbach's alpha value of > 0.60, so it can be concluded that all variables are reliable.

2. Classical Assumption Test

a. Normality Test

If the sig value > 0.05, then the data is normally distributed

If the sig value < 0.05, then the data is not normally distributed

Table 6. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			33
Normal Parameters[a,b]	Mean		,0000000
	Std. Deviation		2,34419046
Most Extreme Differences	Absolute		,154
	Positive		,094
	Negative		-,154
Test Statistic			,154
Asymp. Sig. (2-tailed)			,046[c]
Monte Carlo Sig. (2-tailed)	Sig.		,381[d]
	99% Confidence Interval	Lower Bound	,369
		Upper Bound	,394

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

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The results of the Kolmogorov-Smirnov Normality Test show that significant values are 0.200 > 0.05, hence the data are normally distributed.

a. Multicollinearity Test

If the tplerance value > 0.10 or the VIF value < 10, then it passes the multicollinearity test.

If the tolerance value < 0.10 or the VIF value > 10, it does not pass the multicollinearity test.

Table 7. Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	,942	1,061
	X2	,793	1,261
	X3	,831	1,204

a. Dependent Variable: Y

The results of the multicollinearity test show that all variables have a tolerance value of > 0.10 or a VIF value of < 10, so it can be concluded that there are no symptoms of multicollinearity or pass the multicollinearity test.

a. Heteroscedasticity Test.

If the sig value > 0.05, it passes the heteroscedasticity test

If the sig value < 0.05, it does not pass the heteroscedasticity test

Table 8. Heteroscedasticity Test Results

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		

1	(Constant)	-7,336	3,895		-1,883	,070
	X1	,061	,028	,556	2,220	,134
	X2	,108	,067	,355	1,614	,117
	X3	,057	,068	,221	,846	,404

a. Dependent Variable: ABS_RES

The results of the heteroscedasticity test show that all variables have a sig value of > 0.05, so it can be implied that there are no symptoms of heteroscedasticity or pass the heteraskedasticity test.

1. Double Linear Regression Equation

$Y = a + B1X1 + B2X2 + B3X3$

Table 9. Multiple Linear Regression Equations

Model		Standardized Coefficients
		B
1	(Constant)	59,529
	X1	,047
	X2	-,526
	X3	-,420

Dependen Variable : Y

$Y = 59,529 + 0,047 X1 + 0,526 X2 + 0,420 X3$

The explanation is as follows :

a. The value of the constant coefficient of 59.529 with this positive value can mean that the presence of variables X1, X2, X3, variable Y will increase by 59.5%.

b. The value of the beta coefficient of variable X1 is 0.047, if the value of other variables is constant and variable X1 increases by 1%, then variable Y will increase by 0.47% and vice versa.

c. The value of the beta coefficient of variable X2 is 0.526, if the value of other variables is constant and variable X2 increases by 1%, then variable Y will increase by 5.26% and vice versa.

d. The value of the beta coefficient of variable X3 is 0.420, if the value of other variables is constant and variable X3 increases by 1% then variable Y will increase by 4.20%

Hypothesis Test Results

a. Test Results of Coefficient of Determination (R2)

Table 10. Coefficient of Determination Test Results (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,863ᵃ	,745	,719	2,46246

a. Predictors: (Constant), X3, X2, X1

Adj R Square value of 0.719 or 71.9%. The value of the coefficient of determination shows that variables X1, X2, X3 are able to explain variable Y by 71.9%, while the remaining 28.1% is explained by other variables.

b. F Test Results.

If the value of F is calculated > F table or sig < a then H0 is rejected and Ha is accepted.

If the value of F is calculated < F table or sig > a then Ha is rejected and H0 is accepted.

Table 11. F Test Results

ANOVAᵃ

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	514,395	3	171,465	28,277	,000[b]
	Residual	175,847	29	6,064		
	Total	690,242	32			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

The calculated F value is 28.277 > the table F value is 1.419 and the sig value is 0.000 < 0.05 then H0 is rejected and Ha is accepted, meaning that variables X1, X2, X3 affect the variable Y.

c. **T Test Results**

If the value of t is calculated > t 481 table or sig < a then H0 is rejected and Ha is accepted

If the value of t is calculated < r 481 table or sig > a then Ha is rejected and H0 is accepted

Table 12. Test Results t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	59,529	8,371		7,111	,000
	X1	,047	,059	,110	,788	,437
	X2	-,526	,143	-,449	3,670	,001
	X3	-,420	,145	-,420	2,893	,007

a. Dependent Variable: Y

The effect of the independent variable on the dependent variable partially is as follows;

(1) The t-value of calculating the variable X1 is 0.788 < the t-value of the table is 1.661 and the sig value is 0.437 > 0.05, then Ha is rejected and H0 is accepted, meaning that the variable X1 has no effect on the variable Y.

(2) The value of t calculate variable X2 is 3.670 > the value of t table is 1.661 and the value of sig is 0.001 < 0.05, then H0 is rejected and Ha is accepted, meaning that variable X2 has an effect on variable Y.

(3) The calculated t value of the variable X3 is 2.893 > the table t value is 1.661 and the sig value is 0.007 < 0.05, then H0 is rejected and Ha is accepted, meaning that the variable X3 has an effect on the variable Y.

Based on these results it is obtained that the variable accounting information users have no effect on the success of SME businesses. This means that the utilization of accounting information has no effect on the performance of SME companies, although accounting information is available and used, it does not directly improve the performance of SME companies. However, this finding contradicts previous research which shows that the use of accounting information has a positive effect on business success in convection centers in Tingkir Subdistrict, Salatiga[21]. On the other hand, the results of this study are in line with other findings which state that the use of accounting information has no effect on the success of MSMEs in Tegal City[22].

Meanwhile, other findings indicate that business managers' interest in conducting business records affects the success of SME businesses. This means that the performance of SMEs is influenced by the variable interest of company managers in conducting business records. This finding is in line with the previous research, which shows that variables such as motivation and personality have a

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[21]Wibowo, Alex, and Elisabeth Penti Kurniawati. "Pengaruh Penggunaan Informasi Akuntansi Terhadap Keberhasilan Ukm: Studi Kasus Pada Sentra Konveksi Di Kecamatan Tingkir Kota Salatiga." (2014).

[22] Matahui, R. R. (2021). *Pengaruh Penggunaan Informasi Akuntansi Terhadap Keberhasilan Umkm Di Kota Tegal* (Doctoral dissertation, Politeknik Harapan Bersama Tegal).

significant influence on success in managing SMEs. When variables such as attitude, experience, motivation, and personality are combined with the use of financial accounting information, the results also show a positive influence on the success of managing MSMEs. Therefore, financial accounting information can serve as a moderating variable, which strengthens the relationship between these variables and the success of MSMEs[23].

The findings further indicate that managers who have a high interest in business record keeping tend to be more disciplined and organized in managing financial information. This helps them in making better and more timely decisions, which ultimately improves business performance. Managers' motivation and personality also play an important role, as managers who are motivated and have a proactive personality are more likely to utilize accounting information effectively.

Meanwhile, other findings show that business managers' level of understanding of accounting affects SMEs' business success. That is, the success of SMEs is influenced by variations in the level of accounting knowledge possessed by business managers. This finding is in line with previous research, which shows that accounting knowledge affects the use of accounting information. Furthermore, accounting knowledge also has a positive influence on business development. Tambunan also found that accounting knowledge has an indirect effect on business development through the use of accounting information[24].

These results indicate that managers who have good accounting knowledge tend to be better able to understand and utilize accounting information in making business decisions. So that it can help in planning, managing, and developing their business more effectively. Good accounting understanding, managers can interpret financial data correctly, which supports better business strategies and

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[23] Bahari, Muhammad Syahrul, Anik Malikah, and Abdul Wahid Mahsuni. "Persepsi Manajer Atas Informasi Akuntansi Keuangan Dan Pengaruhnya Pada Keberhasilan Mengelola Umkm Di Malang." *e_Jurnal Ilmiah Riset Akuntansi* 9, no. 04 (2020).

[24] Tambunan, Formaida. "Pengaruh pengetahuan akuntansi dan pengalaman usaha terhadap pengembangan usaha dan penggunaan informasi akuntansi sebagai variabel intervening (Kajian empiris pada pelaku usaha kecil dan menengah di Kelurahan Tanjung Rejo Kecamatan Medan Sunggal)." *AT-TAWASSUTH: Jurnal Ekonomi Islam* 4, no. 2 (2019): 371-394.

more efficient resource management. In addition, adequate accounting knowledge encourages managers to use accounting information more effectively. Proper use of accounting information then contributes to better business development.

Thus, the usage of accounting information has been shown to positively impact business success in culinary center SMEs in Cirebon City, West Java, according to the results of the hypothesis test that was conducted. The findings of this study encourage further investigation, as expressed by Megginson et al. (2000) and Utomo (2010)[25]. This shown the critical role accounting data plays in fostering economic success. Culinary entrepreneurs in Cirebon City, West Java, claim that among other things, accounting data may be utilized to help firm management plan and support decision-making in business management. Furthermore, accounting data is required if they wish to apply for government aid or further funding from creditors (banks).

Basically, culinary entrepreneurs in Cirebon City, West Java, already have the habit of recording important things related to their business, although in general they have not produced complete financial statements. The types of reports or accounting records that are widely used by entrepreneurs in Cirebon City, West Java are reports or records related to raw material costs, production costs and employee payroll or wages.

CONCLUSION

The results of the study found the effect of the independent variables on the dependent variable partially as follows:

1. The t value of variable X1 is 0.788 < t table value of 1.661 and sig value of 0.437 > 0.05, then Ha is rejected and H0 is accepted, meaning that variable X1 has no effect on variable Y.
2. The t value of the X2 variable is 3.670> the t table value of 1.661 and the sig value is 0.001 <0.05, then H0 is rejected and Ha is accepted, meaning that the X2 variable has an effect on the Y variable.

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[25] Wani, Nurwani, and Ayu Safitri. "Pengaruh Penggunaan Informasi Akuntansi terhadap Keberhasilan Usaha Kecil Menengah (Studi pada Sentra Dodol di Kec. Tanjung Pura)." *Liabilities (Jurnal Pendidikan Akuntansi)* 2, no. 1 (2019): 37-52.

3. The t value of the X3 variable is 2.893> the t table value of 1.661 and the sig value is 0.007 <0.05, then H0 is rejected and Ha is accepted, meaning that the X3 variable has an effect on the Y variable.

So, based on the results of the discussion, it can be concluded that Ho1: the variable utilization of accounting information has no effect on the performance of SME companies. Ha2: SME performance is influenced by the variable interest of company managers in conducting business records. Ha3: The success of SMEs is influenced by the level of accounting knowledge of different business managers and Ha4: Factors affecting how accounting data is used, the motivation of company managers to document transactions, The success of SMEs in Cirebon City, West Java, is influenced by the level of accounting knowledge and business management. As a result, SMEs must base their business decisions on accounting data to ensure that the decisions are correct and can contribute to the success of their company.

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