

**THE EFFECT OF ACCOUNTING KNOWLEDGE, BUSINESS STRATEGY AND WORK MOTIVATION ON THE QUALITY OF MANAGEMENT ACCOUNTING INFORMATION SYSTEMS
(Survey of Retail Store Management Employees at Palembang Square Mall)**

Enggal Marito Yuliarti Tampubolon^{1*}, Lesi Hertati², Rafika Sari³

¹⁻³Faculty of Economic and Business, Universitas Indo Global Mandiri, Palembang, Indonesia

E-mail : ¹⁾ 2019520063@students.uigm.ac.id, ²⁾ lesihertati@uigm.ac.id,

³⁾ rafikasari@uigm.ac.id

Abstract

This study aims to analyze and describe the effects of Accounting Knowledge, Business Strategy, and Work Motivation on the Quality of Management Accounting Information Systems for retail store employees at Palembang Square Mall, Palembang City. The sampling technique used is simple random sampling. The data analysis technique employed in this research is multiple linear regression analysis, processed using the SPSS software application version 26.0. The data for this research consists of 38 respondents, obtained from retail store employees in Palembang Square Mall, Palembang City. The findings of this research indicate that Accounting Knowledge, Business Strategy, and Work Motivation have a positive and significant effect on the Management Accounting Information Systems and the utilization of Management Accounting Information Systems. All three factors (Accounting Knowledge, Business Strategy, and Work Motivation) exhibit positive and significant effects on the Management Accounting Information System, either partially or simultaneously.

Keywords: Accounting Knowledge, Business Strategy, Management Accounting Information Systems, Work Motivation

1. INTRODUCTION

The rapid development of information technology has facilitated the transformation of business patterns in the era of Industry 4.0, making it faster, more accurate, and integrated. This transformation has also affected accounting knowledge and business strategies (Hertati & Zarkasyi, 2015; Supriyadi & Kom, 2020). Technology has supported business strategies, particularly at the division level, by strengthening the competitive position of products and services within specific industries or markets (Hertati et al., 2020).

However, challenges remain in implementing business strategies, specifically regarding how accounting knowledge can address issues in utilizing accounting information for decision-making. Small business owners' understanding of financial accounting information reveals that they need to enhance their knowledge to progress and thrive (Hertati, 2012). The impact of the COVID-19 pandemic has heavily affected retail store owners. To survive, they have adopted various measures, including accelerating the transition to the digital era (Hertati et al., 2021). Internet usage has been instrumental for retail businesses during the pandemic, as many owners possess smartphones or PCs/laptops connected to the internet. However, not all of them utilize digital marketing methods due to a lack of understanding of information technology and the characteristics of financial reporting. Therefore, efforts to map and improve the accounting knowledge of retail business owners are necessary to enhance their ability to use available accounting

information effectively, resulting in better decision-making (Candra et al., 2020; Hertati et al., 2021).

Furthermore, the accounting knowledge of retail entrepreneurs is influenced by their experience in managing and utilizing accounting information (Jamil et al., 2022). Many retail entrepreneurs have encountered failures due to the imbalance between increasingly competitive business environments and their business management capabilities. About 17% of business failures are attributed to weak management skills and a lack of experience among entrepreneurs (Tambunan, 2019). To anticipate business failure in the era of globalization, entrepreneurs must possess strong business strategy management capabilities (Budiarto et al., 2018). Improving a company's competitiveness requires effective financial management, which includes the utilization of management accounting information systems (Sudjiman & Sudjiman, 2017).

Management accounting information systems play a crucial role in providing comprehensive information, especially regarding financial and non-financial data of a company. Their primary goal is to guide decision-making in allocating scarce resources to business and economic activities. Business activities are perceived as having potential contributions to various decision-making processes, such as planning, supervision, control, and decision-making. Therefore, small and medium-sized entrepreneurs are urged to possess the ability to analyze and utilize accounting data (Fibriyanti, 2017; Virginia & Hertati, 2023)

However, there is a lack of effective accounting records in Indonesia, particularly among small and medium-sized enterprises, which have not fully implemented the Small Business Act No. 9 of 1995 and Tax Law No. 2 of 2007 regarding the development of small and medium-sized enterprises and cooperatives. This has resulted in a gap between the utilization of accounting information and the actual conditions. In reality, the utilization of accounting information by retail business owners is still weak. Many retail entrepreneurs find it challenging to maintain informative financial reports due to a lack of software expertise (Jamil et al., 2022).

The aforementioned phenomena demonstrate the significance of understanding how accounting knowledge of retail entrepreneurs can influence the utilization of accounting information, as well as the formulation of effective business strategies and the necessity of work motivation for successful business operations. Currently, many entrepreneurs lack knowledge of good business management practices. Several retail business owners focus solely on producing goods without considering strategies to expand their business further. Consequently, they face difficulties in elevating their business levels, resulting in stagnant growth and limited revenue. To stay competitive, continuous learning through reading, attending seminars, workshops, and joining business communities is essential. These activities provide opportunities to learn from experienced entrepreneurs, both domestically and internationally, via books, news websites, social media, and networking (Jamilah, 2021).

Improving competitiveness also involves the challenge of product innovation for retail entrepreneurs. Presently, the number of retail products penetrating the international market remains limited. The lack of competitiveness, especially in terms of pricing, prevents Indonesian retail products from reaching the quality of international products. To enhance product competitiveness, retail business owners need to become more

creative and innovative in their production (Hertati et al., 2020). Offering innovative and distinctive products will set them apart from their competitors (Wibowo et al., 2015).

2. RESEARCH METHODS

The method used in this study is aimed at examining the causal relationship between the independent variables (Accounting Knowledge, Business Strategy, and Work Motivation) and the dependent variable (Management Accounting Information System) in the context of retail stores at Palembang Square Mall. The study focuses on using quantitative data to gather information and test the research hypotheses.

1. Research Scope: The scope of the research is limited to retail stores operating in Palembang Square Mall, which allows the study to concentrate on a specific group of businesses.
2. Data Collection: Quantitative data is collected for the study. The data is gathered using direct questionnaires distributed to the respondents. The primary data source consists of the answers provided by the participants, who are employees or managers of the retail stores.
3. Sampling Technique: The study employs Simple Random Sampling, where each retail store in Palembang Square Mall has an equal chance of being selected as a respondent. This ensures that the sample represents the entire population of retail stores in the mall.
4. Data Analysis: The collected data is analyzed using the IBM SPSS Statistics 26 application. The analysis involves several steps:
 - a. Descriptive Statistical Analysis: This step examines the characteristics of the respondent data, such as means, standard deviations, and frequencies, to gain a better understanding of the data distribution.
 - b. Data Quality Test: The validity and reliability of the data are tested to ensure the accuracy and consistency of the responses.
 - c. Classical Assumption Test: Various tests, such as normality test, multicollinearity test, and heteroscedasticity test, are conducted to check if the assumptions required for multiple linear regression analysis are met.
 - d. Multiple Linear Regression Analysis: This step aims to establish the causal relationship between the independent variables (Accounting Knowledge, Business Strategy, and Work Motivation) and the dependent variable (Management Accounting Information System).
 - e. Hypothesis Testing: The study performs partial t-tests and simultaneous F-tests to assess the significance of the relationships between the variables.
 - f. Coefficient of Determination Test (R^2): This test measures the proportion of the variance in the dependent variable that is explained by the independent variables.

Overall, the methodological approach adopted in this study allows for a comprehensive examination of the factors influencing the Management Accounting Information System in retail stores. By using quantitative data analysis, the study can provide valuable insights into the relationships between Accounting Knowledge,

Business Strategy, Work Motivation, and the Management Accounting Information System, leading to a better understanding of the factors that contribute to the success of retail businesses in Palembang Square Mall.

3. RESULTS AND DISCUSSION

3.1. Influence of Accounting Knowledge, Business Strategy, and Work Motivation on the Quality of Management Accounting Information System

Based on the test results in this study, it is shown that there is an influence of Accounting Knowledge, Business Strategy, and Work Motivation on the quality of the Management Accounting Information System. This can be observed from the simultaneous test (F-test) with a significance value of ($0.000 < 0.05$). Moreover, the calculated F-value is greater than the F-table value ($13.250 > 2.69$), indicating that the independent variables, namely Accounting Knowledge, Business Strategy, and Work Motivation, collectively have a significant effect on the dependent variable, the Management Accounting Information System.

From the obtained results, it can be concluded that all the independent variables, namely Accounting Knowledge, Business Strategy, and Work Motivation, significantly influence the Management Accounting Information System (Hertati et al., 2020). The responses from several retail store respondents reveal that the use of the Accounting Information System not only facilitates various transaction processes, including marketing, order receiving, payment, and product delivery but also assists in recording income (sales revenue) for retail businesses.

By systematically recording expenses and revenues, and utilizing Accounting Knowledge, Business Strategy, and Work Motivation, retailers can reduce recording errors in their operations and improve their services and marketing. Consequently, this positively impacts the financial performance of retail stores (Hertati et al., 2023).

3.2. Significant Influence of Accounting Knowledge on the Management Accounting Information System

Based on the test results in this study, it is shown that there is a significant influence of Accounting Knowledge on the Management Accounting Information System. This is evident from the partial test (t-test) with a significance value of ($0.002 < 0.05$), and the calculated t-value is greater than the t-table value ($2.032 > 2.803$). Therefore, it is proven that Accounting Knowledge significantly affects the Management Accounting Information System.

Accounting Knowledge refers to the understanding, accuracy, or information related to the process of recording, classifying, and summarizing economic events with the aim of providing financial information necessary for organizational decision-making (Carolina et al., 2022). Accounting Knowledge is a vital factor that entrepreneurs must possess to plan and make investment decisions for their businesses. Accounting information is of utmost importance in organizations (companies), and its successful implementation requires a positive perception by the organization (Srivastava & Loganathan, 2016). Additionally, the research by Carolina et al. (2022) emphasizes the significant role of information management in recent years. Companies have recognized the importance of obtaining reliable information, leading them to study technology for its

appropriate usage and management. As a result, users gain more and better benefits from the information generated in reports, enhancing their effectiveness in the workplace (Barasa et al., 2022; Hertati, 2022).

3.3. Significant Influence of Business Strategy on the Management Accounting Information System

Based on the test results in this study, it is shown that there is a significant influence of Business Strategy on the Management Accounting Information System. This is evident from the partial test (t-test) with a significance value of ($0.001 < 0.05$), and the calculated t-value is greater than the t-table value ($2.032 > 2.538$). Therefore, it is proven that Business Strategy significantly affects the Management Accounting Information System.

Gigerenzer et al. (2011) stated that Business Strategy influences all activities, business processes, operational activities, and transactions carried out, as well as all business decisions made by managers, which must align with the Business Strategy. This is because the chosen strategy lies between two extreme points with different characteristics and strategies. Business Strategy is used by companies to adapt to competitive environments to obtain strategic value (Hertati, 2023).

3.4. Significant Influence of Work Motivation on the Management Accounting Information System

Based on the test results in this study, it is shown that there is a significant influence of Work Motivation on the Management Accounting Information System. This is evident from the partial test (t-test) with a significance value of ($0.000 < 0.05$), and the calculated t-value is greater than the t-table value ($2.032 > 2.053$). Therefore, it is proven that Work Motivation significantly affects the Management Accounting Information System.

Motivation is a fundamental driving force that encourages an individual to work (Dessler, 2009). It is formed due to basic human needs, such as physiological, safety, social, ego, and self-actualization needs. Robbins (2008) defines motivation as the process that explains the intensity, direction, and persistence of an individual to achieve their goals. The three key elements in this definition are intensity, direction, and persistence, which together determine the level of effort a person puts into their work (Sapkaur & Hertati, 2020). While high intensity alone may not yield satisfactory work results, it becomes effective when combined with the right direction beneficial for the organization. Hence, the quality and intensity of efforts should be considered simultaneously. Efforts directed consistently toward organizational goals are the type of efforts that individuals should strive for. Lastly, motivation includes the dimension of persistence, which measures how long an individual can sustain their efforts. Innovative individuals endure in completing tasks over a considerable period to achieve their goals (Robbins, 2008; Hertati et al., 2023; Hasibullah et al., 2020).

4. CONCLUSION

In conclusion, this study establishes a positive correlation between Accounting Knowledge, Business Strategy, and Work Motivation, and the enhanced quality of Management Accounting Information Systems. The findings demonstrate that small business owners recognize the importance of accounting knowledge and proper record-keeping for their business success. Additionally, well-crafted business strategies, aligned

with the competitive business landscape, contribute to the improved quality of management accounting systems. Moreover, high levels of work motivation play a significant role in optimizing financial management practices and utilizing management accounting tools, leading to increased competitiveness for companies.

In summary, this research highlights the interplay of accounting knowledge, business strategy, and work motivation in bolstering the quality of Management Accounting Information Systems. Entrepreneurs and managers can leverage these insights to optimize their financial practices, develop effective strategies, and foster a motivated work environment, thus ensuring sustained success in today's competitive business environment.

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