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The Effect of Business Size, Business Age, and Education Level on the Use of Accounting Information (among MSMEs in the food sector, Cisewu District, Garut Regency)

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Assessing the impact of factors such as age is the aim of this study, size, and level of education have from the utilisation of accountancy data in micros, small, and medium enterprises (MSMEs) operating in the food processing industry in Cisewu County, which is categorised as Ghartout District. In particular, the study will concentrate on the utilisation of accounting data in micro, small, and medium-sized enterprises (MSMEs). The data collection process for that study is carried out using a methodical approach. For the purpose of analysing the data this is was collected and determining the importance on the findings, quantitative data analysis methods have been utilised. These tools include statistical tests. All micro, little, and medium companies (MSMEs) that are especially active in the food processing sector in Cisewu District, which is located in Ghartout Regency, are included in the scope of the study. A census of the complete population, which comprised of 62 different business units, was carried out by the research organisation in order to guarantee that the study would be accurate and comprehensive. In addition, the t-test and the F-test were utilised in order word determine the statistical to significance of the components that were linked with the utilisation of accounting information. Specifically, the results showed that the use of accountancy information by Micro, SME and Medium sized Enterprises (MSMEs) in the food industry in Cisewu District, Garut Regency was significantly and positively influenced by firm size, firm age and firm education level. This was the case in Cisewu District.

Keywords: Accounting Information, Business Age, Business Size, Education Level

Introduction

MSMEs, also known as micro, In Indonesia's dynamic economy, small and medium-sized enterprises play a crucial role in driving economic growth. MSMEs, which are community-driven initiatives operating on a modest scale, are anticipated to not only expand the number of business entities but also contribute to the stabilization of the national economic cycle (Edy, Yanti, Aprilyanti, & Janamarta, 2021). The government is deeply concerned about the success of MSMEs and aims to enhance their ability to grow into medium-sized firms (Kemenkeu RI, 2022). The government has established specific goals for MSMEs to achieve by 2022. These goals include a 63% contribution to the Gross Domestic Product (GDP), a credit ratio of 20.9% for MSMEs, and a national entrepreneurship ratio of 3.75%. Responding to the COVID-19 pandemic, an MSME Recovery Strategy was developed and implemented. This strategy included several incentives such

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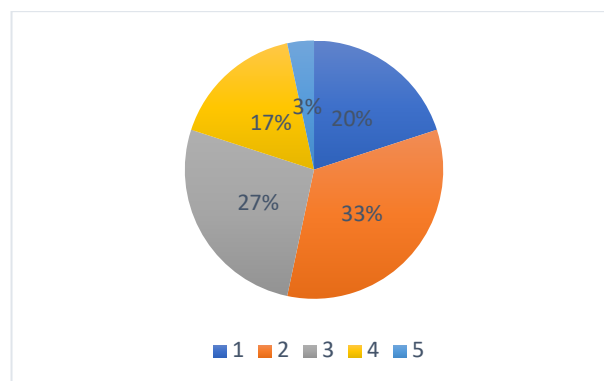
as interest subsidies for restructuring credit, credit guarantees, business mentoring services, business resilience training, and microenterprise productive assistance. (Kemenkeu RI, 2022). Although MSMEs have encountered difficulties, the microenterprise sector has demonstrated remarkable resiliency. The surge in the quantity of Business Registration Numbers (NIBs) in 2020, particularly in the micro sector, indicates a sustained level of interest in micro enterprises (BKPM, 2020).

Nevertheless, the prosperity of MSMEs is closely linked to various challenges, one of which is the insufficient comprehension and application of accounting data. MSME actors confront several constraints, including limited capital availability, inadequate human resources, and insufficient knowledge of accounting records, which can significantly affect firm viability. It is crucial to comprehend the essential function of accounting information in effectively managing and making informed decisions to enhance the financial well-being of MSMEs (Tambunan, 2017): 51).

Cisewu sub-district is a constituent sub-district within Garut Regency. According to the data provided by the Garut Regency Cooperative and MSME Office, Cisewu sub-county has a total of 278 micro, small and medium enterprises (MSMEs). As a study focuses on micro, small and medium enterprises (MSMEs) operating in the food processing sector. This was prompted by the local government's recent focus on MSMEs in the food industry by organising a festival called "Mapay Lembur". This festival aims to provide an opportunity for MSMEs, particularly those in the food industry sector, to maintain their creativity and innovation in their commercial endeavors. The food industry sector has a total of 62 MSMEs.

Following a preliminary survey of MSME operators in Cisewu District, Garut Regency, certain concerns were observed regarding the utilization of accounting information. The following data was obtained from an initial survey of 30 micro, small and medium enterprises (MSMEs) engaged in food processing in Cisewu District, Garut Regency.

1. My company always keeps books or records of all transactions.

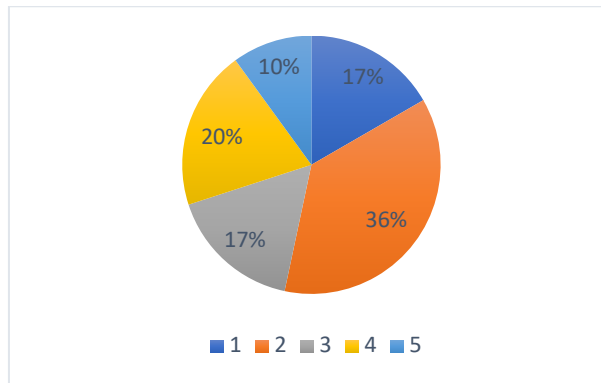


Description: 1 = Strongly disagree, 2 = Do not agree, 3 = Do not agree, 4 = agree, 5 = strongly agree
Figure 1. Pre-research questionnaire results Operational Accounting Information about accounting records

Based on the data presented in Figure 1, the findings of the preliminary questionnaire show that 20% of participants expressed strong disagreement, 33% expressed disagreement, and 27% expressed neither agreement nor disagreement. Nevertheless, a notable 17% of participants concurred, while a mere 3% expressed strong agreement with the assertion pertaining to accounting records.

2. To make informed judgments in my business, I constantly gather and evaluate information and assessments.

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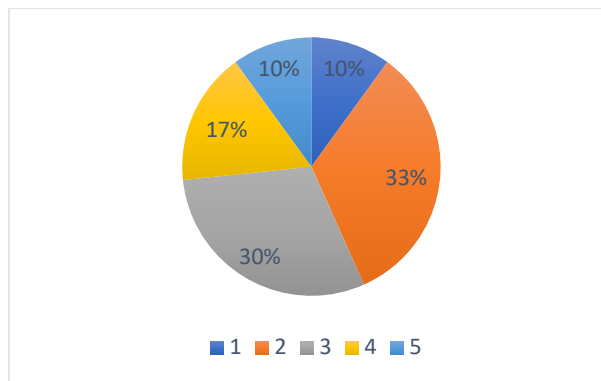


Description: 1 = Strongly disagree, 2 = Do not agree, 3 = Do not agree, 4 = agree, 5 = strongly agree

Figure 2. Results of the Preliminary Research Survey on the Utilization of Management Accounting Information for Decision Making

According to the data shown in the figure above, the pre-research questionnaire revealed that 20% of the respondents strongly disagreed, 36% disagreed, and 17% claimed to disagree. However, 20% of the respondents agreed and 10% strongly agreed with the statement regarding corporate decision making.

3. Preparation and presentation of comprehensive annual financial statements, which include a balance sheet, a profit and loss account and notes to the accounts.



Description: 1 = Strongly disagree, 2 = Do not agree, 3 = Do not agree, 4 = agree, 5 = strongly agree

Figure 3. Financial accounting provides information about the presentation of financial statements.

According to Figure 3, the results of the pre-survey questionnaire indicate that 10 per cent of respondents strongly disagreed, 33 per cent agreed and 30 per cent disagreed. However, for the statement on the presentation of financial statements, 17% of respondents agreed and 10% strongly agreed.

The results of the preliminary survey indicate that the majority of SMEs have not made effective use of accounting information, resulting in suboptimal planning and decision making processes. Additional, small businesses face challenges that occur at similar stages. This is mainly due to a lack of information among the stakeholders of the company, both internally and externally. The inability or lack of understanding of accounting expertise is the key factor contributing to these problems.

This research specifically examines the Food Industry MSME sector in Cisewu District, Garut Regency, under the given setting. This study seeks to investigate the impact of Business Scale, Business Age, and Education Level of the utilization of accounting information among MSMEs. A comprehensive comprehension of these issues is anticipated to yield useful insights in formulating future MSME development plans.

Use of Accounting Information

(Rizqi et al., 2022) 13) stated that using accounting information is a management technique used by managers or directors in an organization to determine business strategy in order to make corporate management and supervision more efficient.

On the other hand, using accounting information refers to the generation of accounting information to facilitate economic decision making by evaluating alternatives among multiple potential courses of action, as stated by (Lestari & Amri, 2020): 79).

Business Size

(Bararuallo, 2019): 48) defines business scale as an indicator quantifying the size of an enterprise by considering elements like total assets, total sales, and number of people employed.

In (Hery, 2017): 11), "Firm Scale is the classification of the size of firms based on various criteria, including total assets, stock market value, etc."

Age of Business

According to (Ridwan, 2022): 54), business age is defined as the time period during which a firm was established and is in active operation.

Business age refers to the length of time a firm has been in operation, according to (Herwiyanti, Pinasti, & Puspasari, 2020) (2020: 43).

Education Level

(Afifah & Rachman, 2022) defines the levels of education as the different stages of education, which are determined by the level of development of the pupils, the objectives to be achieved and the skills to be cultivated.

On the other hand, "the level of education is a component of the national education system and is included in the organizational component," as stated by (Egok, 2019: 64).

Relationship between Business Scale and the Use of Accounting Information

(Bararuallo, 2019): 48) defines firm size by quantifying the firm's size, considering factors like total assets, total sales, and employees.

There is a positive correlation between firm size and the use of accountancy information, according to (Mustofa & Trisnarningsih, 2021). Therefore, the MSME actor benefits directly from the effective use of accounting information, when an MSME actor operates on a larger scale.

Relationship between Business Age and Use of Accounting Information

(Ridwan, 2022): 54) The length of time a company has been in existence and active is referred to as the age of a company.

The research conducted by (Efriyenty, 2020) It has been discovered that the age of a company has a significant impact on the use of accounting information. Previous research findings indicate that as the age of MSMEs increases, They have the ability to optimize the utilization of accounting information for the purpose of managing their firm more effectively. According to (Yolanda, Surya, & Zarefar, 2020), their research findings indicate that the age of the firm does not have a positive effect on the utilization of accounting information.

Relationship between Level of Education and Use of Accounting Information

(Afifah & Rachman, 2022) Educational level refers to a certain stage of education that is decided by the student's level of development, the goals they aim to reach, and the skills they need to develop.

(Dewi & Purwatiningsih, 2021) found that having a high level of education strongly influences how one uses financial information. The degree of education of MSMEs influences how they use

and use accounting information, according to earlier study. Specifically, greater use of accounting information is associated with higher levels of education among MSME actors. According to a study conducted by (Mintarsih, Musdhalifah, & Sudaryanto, 2021), the level of education does not have a significant impact on the utilization of accounting information

Relationship between Business Scale, Business Age and Education Level with the Use of Accounting Information

Previous research indicates that the educational background of Micro, small and midsize businesses (MSME) influences their ability to effectively use and optimise accounting information. In addition, accounting information plays a crucial role in assessing the performance of a firm and determining whether it is in line with expectations. In small businesses in particular, accounting information assists management in tasks such as planning, controlling, policy making and performance evaluation. Factors such as the size of the company, the length of time it was in operation, and the nature of the business may affect how accountancy information is used, and the education of level of the individuals involved.

(Mustofa & Trisnaningsih, 2021) found a favorable relationship between firm size and the use of accountancy information. According to the research results of (Efriyenty, 2020), The age of the company has a significant impact on the use of accounting information.. The research conducted by (Dewi & Purwatiningsih, 2021) It was found that the level of education of the individual has a significant impact on the use of accountancy information.

Hyphothesis

Hypotheses are defined as tentative solutions to problems or subproblems posed by researchers, according to (Sudaryono, 2018): 352). These solutions are derived from theoretical foundations or studies and require further testing.

Meanwhile, as stated by (Sugiyono, 2020): 99), hypotheses serve as provisional solutions to research problems, and as such, the formulation of research problems is usually presented in the form of a question. The ephemeral nature of the answers is attributed to their reliance on theoretical explanations rather than empirical evidence derived from data collection. Therefore, the hypothesis can be understood as a theoretical solution to the formulation of research questions rather than an empirical solution at this stage.

Based on the problem identification, research objectives and methodology described above, the authors formulated the following hypotheses to be investigated

1. The application of accountancy data is influenced by the business sclae of the firm.
2. The application of accountancy data is influenced by the business age of the firm.
3. The application of accountancy is influenced by the education level of the firm.
4. The simultaneous use of accounting information is influenced by such factors as the size of the enterprise, the age of the enterprise, and the level of education.

Framework

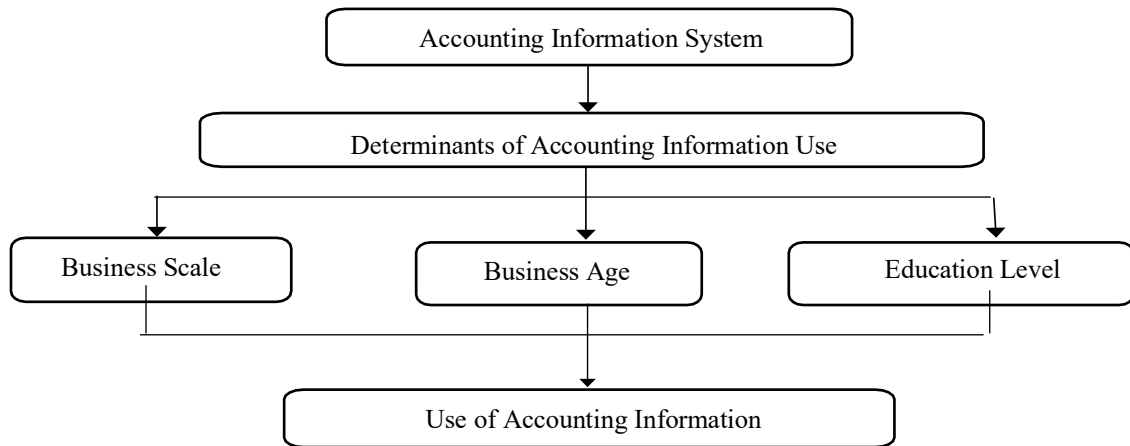


Figure 4. Framework of Thought

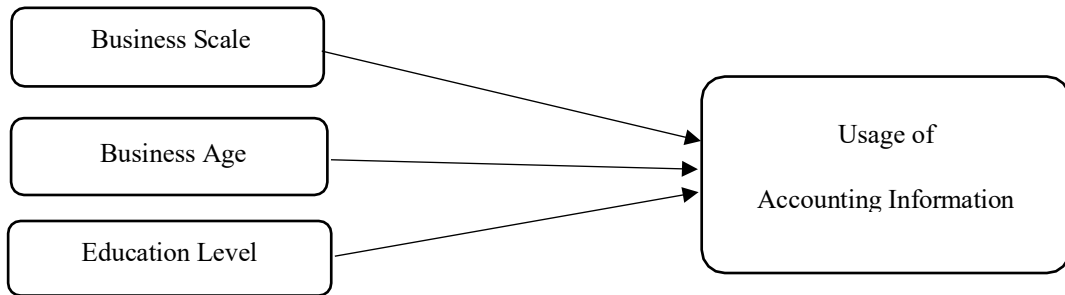


Figure 5. Research Model

Methods

Method in use

Research methodology is defined as a systematic approach used to collect data for a specific purpose or application, according to (Sugiyono, 2020): 2).

Meanwhile, (Sudaryono, 2018): 69) defines research methodology as an area that studies and investigates different approaches and techniques used to conduct research. Research methodology is a technique used by researchers to collect data with the purpose of understanding, solving and addressing problems.

In the research, a quantitative method is used with a descriptive verification approach. The variables are examined in the context of the whole..

Data Types and Source

This is done through the collection of data, which serves as a supporting component in the determination of the relationship between the variables of interest. This involves the distribution of questionnaires to collect information which is then analyzed using statistical test methods. The study used quantitative data collected through questionnaires administered to MSME participants in the food industry sector in Cisewu District, Garut Regency.

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Table 1. Operational Variables

| Variables | Variable Concept | Indicator | Scale |
|-----------------------------------|--|--|--------------|
| Use of Information Accounting (Y) | The process of producing accounting information for use in economic judgement making in deciding the choice between alternative courses of action. Lestari & Amri (2020: 79) | 1. Operational Accounting Information 2. Management Accounting Information 3. Financial Accounting Information | Ordinal |
| Scale of Business (X1) | The size that shows the business size of a company which can be metered by total assets, total revenue and the number of workers owned. Bararualloh (2019: 48) | 1. Total Assets 2. Total Revenue 3. Number of Workers | Ordinal |
| Age of business (X2) | The age or length of a business is established and operating. Ridwan (2022: 54) | 1. < 5 years 2. 5 - 10 years 3. 11 - 15 years 4. > 15 years | Ordinal |
| Education Level (X3) | Levels are determined on the basis of the student's degree of growth and the objectives to be met and the skills to be developed. Rahman (2022:110) | 1. Education of Basic 2. Secondary Educate 3. Highly Education | Ordinal |

The research used primary data as data source. Information collected directly from the field is considered primary data. Primary sources are defined as data sources that provide data directly to the data collectors, according to (Sugiyono, 2020): 194). Data are derived from interview results or questionnaire responses given to participants..

Research Population and Sample

According to (Sugiyono, 2020): 126), The populare is defined as a delimited area consistence of objects or persons that possess secure characteristics and attributes that are determined by researchers for the purpose of studying and drawing conclusions.

(Sugiyono, 2020): 129) is a sampling technique in which there is no guarantee of equality of opportunity between all the elements or members of the population to be sampled. (Sugiyono, 2020: 85) defines saturated sampling as a technique in which every member of the population is included in the sample.

This study's population included all micro, small, and medium-sized firms (MSMEs) in the food industry sector in Cisewu District, Garut Regency. There were 62 total units in this population, and data from these units was gathered for the study.

The sample data that will be used in this study are all the population of MSMEs in the Food Industry sector in Cisewu District, Garut Regency, totaling 62 business units.

Research Instrument Testing

Validity Test

The validation test technique used is the Pearson Product Moment correlation technique. A question item is considered valid if its correlation coefficient (r) is positive and exceeds the critical value of r from the table. In the event of a negative value. If the value is positive but less than the critical value from the r table, the question item is deemed invalid.

Reliability Test

A reliability test is conducted to assess the degree of consistency in measurement results when the same event is measured multiple times using the same measurement tool. The authors used the Cronbach Alpha method to assess the reliability of each instrument used.

Data Analysis Technique

Descriptive analysis, as defined by (Sugiyono, 2020): 206), is an analytical approach used to evaluate data by providing a comprehensive account or presentation of the facts obtained, without the aim of drawing overarching conclusions or generalizations.

The present study used descriptive analysis to examine the effect of business scale, business age and education level on the use of accounting information in micro, small and medium enterprises (MSMEs) operating in the food processing sector in Cisewu District. This research involves categorizing the tabulation results obtained from the questionnaire into interval categories using SPSS 26.0.

The existing data is given a measurement scale by assigning weighted values to the questions using a Likert scale to facilitate calculations. (Sugiyono, 2020): 146) asserts that the Likert scale serves as a diagnostic tool to assess the attitudes, views, and perceptions of individuals or collectives regarding social culture.

Normality Test

The assessment of normality in this study was performed using graphical analysis. An effective method for assessing the normality of data is to examine the histogram and normal probability plot. The assessment of data normality can be determined by using the Kolmogorov-Smirnov normality test.

Multicollinearity Test

Conducting an empirical investigation to determine the existence of a correlation between independent variables. If the independent variables are correlated, it follows that these variables lack orthogonality, making them unsuitable for examination by a regression model. The identification of multicollinearity among the independent variables can be determined by examining the tolerance value or Variance Inflation Factor (VIF).

Heteroscedasticity Test

Experiment to see if the variance of the residuals from different data within the regressed model is different. It is said to be homoscedastic if the variance of the residuals between two observations is the same. Heteroscedasticity occurs when the variance of the residuals differs between the observations that are regressed. A regression model that exhibits homoscedasticity or lacks heteroscedasticity is considered to be of high quality.

Results

General Overview

The local government has recently placed a strong emphasis on micro, small and medium enterprises (MSMEs) in the food industry. This is evident through the organization of a festival called "Mapay Lembur". The primary objective of this festival is to provide a platform for MSMEs, especially those in the food industry sector, to sustain their creativity and innovation in their business ventures. There are a total of 62 Micro, Small and Medium Enterprises (MSMEs) in the food industry sector.

Table 2. Result Case Processing Summary

| Case Processing Summary | | | |
|-------------------------|-----------------------|----|-------|
| | | N | % |
| Cases | Valid | 62 | 100.0 |
| | Excluded ^a | 0 | 0.0 |
| | Total | 62 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

1. Importance of "Mapay Lembur" Festival: The "Mapay Lembur" Festival is a local government initiative that highlights the importance of promoting and strengthening Micro, Small and Medium Enterprises (MSMEs), particularly in the food industry sector. The objective of the festival is to provide a venue for MSMEs, particularly those involved in the food industry, to maintain originality and innovation in their commercial endeavors.
2. The number of Micro, Small and Medium Enterprises (MSMEs) in the food industry sector participating in the "Mapay Lembur" Festival is 62. This shows the commitment of the local government to support the MSME sector, especially in the food industry, to expand and develop.
3. Case Processing Summary: The table presented provides a concise overview of the case processing, showing that there were no cases that were removed from the study (a. removed = 0). All 62 cases were considered legitimate and included in the analysis. The deletion strategy used was listwise deletion, whereby cases with missing values for any of the variables involved in the procedure being analyzed were excluded from the analysis.

The discussion confirms that the "Mapay Lembur" festival is an important initiative of the local government to support and promote MSMEs, especially in the food industry sector. Furthermore, the study includes all 62 MSMEs participating in the event.

Test Validity

Table 3. Results Validity

| Variable | Item No. | Pearson Correlation | Correlation Level | Conclusion |
|-------------------------------|----------|---------------------|-------------------|------------|
| Business Scale | X1.1 | 0.555 | 0.250 | valid |
| | X1.2 | 0.429 | 0.250 | valid |
| | X1.3 | 0,271 | 0.250 | valid |
| | X1.4 | 0.376 | 0.250 | valid |
| | X1.5 | 0.348 | 0.250 | valid |
| Business Age | X2.1 | 0.583 | 0.250 | valid |
| | X2.2 | 0.356 | 0.250 | valid |
| | X2.3 | 0.556 | 0.250 | valid |
| | X2.4 | 0.432 | 0.250 | valid |
| Education Level | X3.1 | 0.691 | 0.250 | valid |
| | X3.2 | 0.328 | 0.250 | valid |
| | X3.3 | 0.451 | 0.250 | valid |
| | X3.4 | 0,294 | 0.250 | valid |
| Use of Accounting Information | Y1 | 0.681 | 0.250 | valid |
| | Y2 | 0.648 | 0.250 | valid |
| | Y3 | 0.683 | 0.250 | valid |
| | Y4 | 0.289 | 0.250 | valid |
| | Y5 | 0.503 | 0.250 | valid |
| | Y6 | 0.361 | 0.250 | valid |
| | Y7 | 0.462 | 0.250 | valid |
| | Y8 | 0.545 | 0.250 | valid |
| | Y9 | 0.414 | 0.250 | valid |
| | Y10 | 0.518 | 0.250 | valid |
| | Y11 | 0.360 | 0.250 | valid |
| | Y12 | 0.668 | 0.250 | valid |

The following table shows the Pearson correlation coefficients between the various variables, along with their correlation levels and conclusions. The variables are categorized into Use of Accounting Information (Y), Scale of Business (X1), Age of Business (X2), and Level of Education (X3), where the results show that all items of each variable have a valid relationship,

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because the Pearson Correlation value is greater than the Correlation Level value (r table) or 0.2500 for each item.

Test Reliability

Table 4. Results Reliability

| Variable | Cronbach Alpha | Critical Value | Conclusion |
|-----------------------------------|----------------|----------------|------------|
| Use of Accounting Information (Y) | 0.801 | 0.60 | Reliable |
| Business Scale (X1) | 0.632 | 0.60 | Reliable |
| Age of business (X2) | 0.714 | 0.60 | Reliable |
| Education Level (X3) | 0.653 | 0.60 | Reliable |

1. The Cronbach alpha value of .801 exceeds the critical value of .60. This indicates that this variable is reliable.
2. The variable economic scale (X1) has a Cronbach alpha value of 0.632, which is greater than the critical value of 0.60. This indicates that this variable is reliable.
3. The Cronbach alpha value of the variable entrepreneur age (X2) was 0.714, which was higher than the critical value of 0.60. This indicates that this variable is reliable.
4. The variable level of education (X3) has a Cronbach alpha value of 0.653. This value is higher than the critical value of 0.60. This indicates that this variable is reliable..

Conclusion: This table shows that all variables, namely Use Information of Accounting (Y), Scale of Business (X1), Age of Business (X2), and Level of Education (X3), are reliable, because the Croanbach Alpha value of all variables is greater than the critical value of 0.60.

Normality Test

Table 5. Results Normality

| One-Sample Kolmogorov-Smirnov Test | |
|------------------------------------|-------------------------|
| | Unstandardized Residual |
| Test Statistic | 0,076 |
| Asymp. Sig. (2-tailed) | 0.200 ^{c,d} |

From the results of the Kolmogorov-Smirnov test shown in the table above, we can see that the probability value is $0.200 > 0.05$, which means that the research data in the research model can be declared normal.

Multicollinearity Test

Table 6. Results Multicollinearity

| Collinearity Statistics | |
|-------------------------|-------|
| Tolerance | VIF |
| 0,855 | 1,170 |
| 0,787 | 1,271 |
| 0,852 | 1,174 |

Collinearity Statistics is a method for assessing the correlation between variables in a statistical model. The tolerance value and VIF (Variance Inflation Factor) can be used to assess the correlation between variables. Interpretation:

1. The first variable is not highly correlated with other variables, as indicated by the 0.855 tolerance value.
2. The second variable is not highly correlated with other variables, as indicated by the 0.787 tolerance value.

3. The third variable is not highly correlated with other variables, as indicated by the tolerance value of 0.852.
4. VIF value of 1,170 indicates that first variable has a high correlation with other variables, which may cause its variation to be larger than expected.
5. The VIF value of 1.271 indicates that the second variable is highly correlated with other variables, which may cause its variance to be larger than expected.
6. The VIF value of 1.174 indicates that the third variable is highly correlated with other variables, which may cause its variance to be larger than expected.

Conclusion: From the results of collinearity statistics, it can be concluded that the variables in the statistical model are highly correlated, which can lead to larger than expected variances.

Heteroscedasticity Test

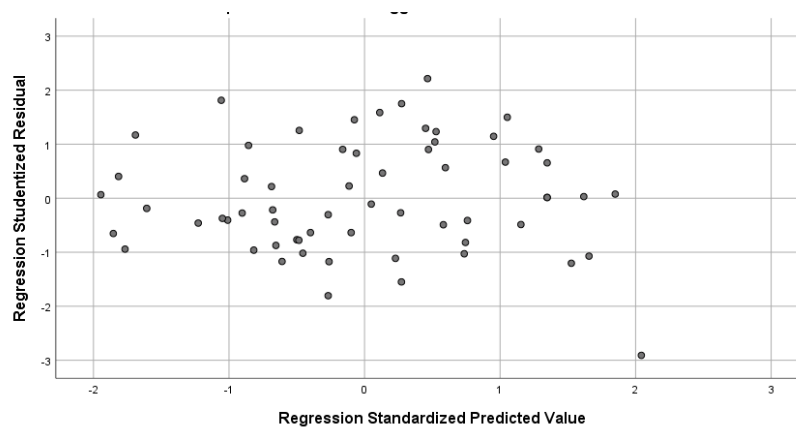


Figure 6. Result Heteroscedasticity Test

Based on the image provided, it is evident that this study does not show any symptoms of heteroscedasticity. The tests performed show that the plotted points are evenly distributed above, below, and around zero. The points are not concentrated only at the extremes of zero, and there is no discernible pattern or regular shape in their distribution.

T-Test

Table 7. Results t-Test

| Model | t | Sig. |
|-----------------|-------|-------|
| (Constant) | 3,053 | 0,003 |
| Business Scale | 2,852 | 0,006 |
| Business Age | 2,279 | 0,006 |
| Education Level | 2,785 | 0,007 |

1. Scale of Effort is significant ($\alpha = 5\%$). The t table value for this is +1.985, as listed in the table above. Furthermore, the calculated t value is greater than the table t value ($2.852 > 2.000$) and the Sign value is 0.006, which is less than 0.05. Results suggest that there is a strong and meaningful relationship between firm size and accounting information use.
2. Business Age was assessed at the 5% significance level (α). The t-table result is +1.985. Referring to the table above, we can see that the calculated t-value of 2.279 exceeds the t-table value of 2.000. In addition, the Sig. The value is 0.006, which is less than the value 0.05. The findings indicate that the age of a firm has a relatively positive and statistically significant impact on the utilization of accounting information.
3. Level of Education was assessed using a significance level of 5% (α). The t-table value is calculated as +1.985. Based on the findings, the calculated t value of 2.785 exceeds the t table value (2.000), and the Sig. value is 0.007, which is below the 0.05 significance level.

This finding indicates that the Level of Education has a positive and significant influence on the Use of Accounting Information.

F-Test

Table 8. Results Validity

| Model | F | Sig. |
|------------|--------|--------------------|
| Regression | 10,543 | 0.000 ^b |
| Residuals | | |
| Total | | |

According to the previous table, the Fcount value is 10.543 with a 95% confidence level and a 0.05 significance level. Statisticians use the F-test statistical test to determine whether there is a difference between the average of the groups formed with the independent variable and the average of the groups formed without it. The F-test results of the regression model are shown in the table.

According to the above calculation results, the F value obtained is 10.543, with a p-value (sig) of 0.000 and $\alpha = 0.05$. As a result, the estimated F is greater than the F table ($10.543 > 2.76$), as indicated by the F table value of 2.70. Therefore, the theory is both accepted and rejected. The hypothesis shows that the use of accounting information (Y) is strongly influenced by the size (X1), the age (X2) and the level of education (X3) of the company.

1. F-Test Interpretation: The objective of the F-test is to determine if there is a statistically significant relationship between the independent variables and the dependent variable in the regression model. The study yielded an F-value of 10.543, which is statistically significant with a significance value (Sig.) of 0.000. This indicates that there is at least one independent variable that has a significant effect on the dependent variable in the regression model.
2. Determining Significance: Statistical significance at the 95% confidence level ($\alpha = 0.05$) means that if the resulting p-value (sig) is less than 0.05, we have sufficient evidence to reject the null hypothesis. Since the p-value is 0.000, which is significantly less than 0.05, we can confidently reject the null hypothesis in this case.
3. Conclusion: Based on the statistical analysis, we can confidently conclude that the use of accounting information is significantly influenced by at least one of the independent variables, namely company size, company age and education level. This conclusion is supported by the fact that the calculated F-value (10.543) is above the critical F-value (2.76) at the 0.05 significance level.
4. Hypothesis Support: It was hypothesised that independent factors such as firm size, firm age and educational attainment would substantially influence use of accounting information. As the results of the F-test provide evidence to reject the null hypothesis, it can be concluded that the alternative hypothesis, which states that there is a relationship between the independent variable and the dependent variable, is valid.
5. Limitations and Conclusions: While the results of the F-test indicate that at least one independent variable has a significant effect on the dependent variable, it is critical to note that the results of this study only establish statistical associations and not causality. In addition, additional research may be necessary to gain a more in-depth understanding of how these independent variables affect the use of accounting information.

In summary, the regression model presented shows that the independent factors, namely firm size, firm age and education level, have a significant impact on the utilization of accounting information.

Conclusion

On the basis of the results of the t-test, it can be concluded that the variable of the size of the company has a significant impact on the utilisation of accounting information. It can be inferred

that the utilization of accounting information increases with the expansion of the business background. In addition, organizations can have larger information and storage systems, as well as more applications of accounting information, if they have a longer operating time. In the course of accounting education, one should learn about the utilization of accounting information and the importance of supervision and decision making. From the fact that the estimated F-value is higher than the critical F-table value, it can be concluded that the combined influence of these components is not the result of chance. Given this, it is clear that it is essential to consider all three elements together when determining how they affect the use of financial information in a given circumstance. A more efficient use of accounting information could lead to the expansion of the company as a result of this recommendation.

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