

The Effect of Accounting Knowledge, Business Scale, Age of Business and Organizational Culture on the Use of Accounting Information of UMKM with Moderate Environmental Uncertainty

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Abstract

This study aims to determine the effect of accounting knowledge, business scale, business age and organizational culture on the use of MSME accounting information by moderating environmental uncertainty. This type of research is a quantitative research. The sample of this research is business actors in Gresik City who are registered with the Cooperative Service and especially in the manyar and kebomas sub-districts, Gresik Regency. The technique used in this research is purposive sampling and obtained a sample of 116 respondents. The data used in this study is primary data in the form of a questionnaire. The analytical technique used is multiple linear regression analysis. The results showed that accounting knowledge, business scale and age of business had a positive effect on the use of accounting information for SMEs in Gresik City, while organizational culture had no effect on the use of accounting information for SMEs in Gresik City. Moderation regression analysis (MRA) shows that environmental uncertainty as a moderating variable can moderate accounting knowledge, business scale and organizational culture on the use of accounting information for SMEs in Gresik City. Environmental Uncertainty as a moderating variable cannot moderate the age of business on the use of accounting information for SMEs in Gresik City.

Keywords: *Accounting Knowledge, Age of Business, Business Scale and Organizational Culture Use of Accounting Information and Environmental Uncertainty.*

1. Introduction

Micro, Small and Medium Enterprises (MSMEs) play an important role in the country's economic growth. Economic actors engaged in the MSME sector are seen as very flexible and able to adapt to various changes in the business climate that occur. MSMEs are one way to reduce poverty and unemployment (Firdarini, 2020). This contribution will be even better if the various problems still faced by MSMEs can be overcome. One of the problems is by utilizing accounting information properly where the results of the information are useful in making good and correct decisions.

Gresik is one of the cities that is considered successful in developing the economy of its people through the empowerment of Micro, Small and Medium Enterprises (MSMEs). The development of MSMEs in the city of Gresik every year has a positive increase both in terms of quantity and productivity. According to the East Java Cooperatives and MSMEs Service, these small business actors are growing day by day, many new businesses are emerging where guidance is needed both in terms of capital, financial arrangements and assistance. In addition, MSMEs are expected to continue to grow and can become the biggest supporter of the Java economy. East (Hudha, 2018). And also continuous environmental changes as expected for business actors, where environmental uncertainty is faced by all countries. One of the major impacts on the economy caused by the COVID-19 pandemic.

It also slightly changes government policies regarding the economy, education and health in accordance with the applicable health protocol (Yuliyanti et al., 2020). Therefore, the use of good accounting information is needed in developing a business and competing competitively with other businesses. one of the factors causing the weak management and development of small and medium enterprises carried out in using accounting information and is also very influential in business progress, namely Accounting Knowledge from the owners of Micro, Small and Medium Enterprises (MSMEs). Because good and correct decision making can be determined by the ability of small industrial company owners on accounting knowledge in understanding available information (Sasmita Ayu, et al. 2019). Low accounting knowledge will cause difficulties for business actors in determining what policies will be taken by MSMEs in Gresik City (Fithorah & Pranaditya, 2020).

The next factor that influences the use of accounting information is Business Scale. Business scale is the ability of business actors to manage their business, where the larger the scale of business and the complexity of business processes will develop according to accounting needs so that accounting information becomes very useful in making managerial decisions that function for business continuity (Yuliyanti et al., 2020).

Age of business is a very influential factor on the use of accounting information. In accordance with the results of the study where it can be explained that companies that have been around for 10 years or less can provide more accounting information that is very useful for use in decision making (Candra et al., 2020). Organizational culture also influences the use of accounting information. Organizational culture is a basic set of assumptions where these assumptions then develop into a reference for behavior in the organization. After that it becomes a habit that is passed on to the next generation as a basic perspective of acting in the organization (Sasmita, et al. 2019).

Environmental uncertainty that occurs in the future is difficult to predict in the industrial world. According to (Candra et al., 2020) environmental uncertainty is a very important construct variable because it can cause planning and control activities to deal with future problems. This research was conducted on small and medium enterprises (MSMEs) in Gresik City. Based on the description of the background above, the formulation of the problem in this study is "Does accounting knowledge, business scale, business age and organizational culture affect the use of accounting information and whether environmental uncertainty moderates accounting knowledge, business scale, business age and organizational culture on the use of accounting information?".

2. Literature Review

Motivation Theory

Motivation theory is seen as a theory that explains the motivation that exists within a person to understand needs and weaknesses, then look for ways to meet the necessary needs so as to lead to the expected goals (Candra et al., 2020). The theory put forward by Bedard and Chi (1993) and Spilker (1995) suggests the motivation to better understand and learn about accounting knowledge so as to add insight for managers and business owners in implementing accounting in the company.

Micro, Small and Medium Enterprises (MSMEs)

The existence of these MSMEs in a country can provide an illustration that the country's economy is getting better in accordance with the relatively large number of MSMEs (Fatimah et al., 2018). And there is also a government regulation PP No. 7 of 2021 which includes Law No. 11 of 2020 concerning Job Creation ("Law No. 11/2020") which is stated in article 1 regarding the general provisions of MSMEs and the criteria for MSME business capital.

Use of Accounting Information

Accounting is a communication medium related to scientific disciplines that study the process of identifying, measuring and reporting information related to economic activities to evaluate and collect transparent decisions on those who use the information (Fithorah & Pranaditya, 2020). Where accounting information is used to find out the operational activities used every day by the business (Rini & Laturette, 2017).

Environmental Uncertainty

Environmental uncertainty is changes that occur in the external environment that can affect the company's operational activities. Environmental Uncertainty is also a moderating variable of conditions which can affect business continuity regarding information related to future business conditions, both external and non-economic factors perceived by owners/managers in predicting local environmental conditions correctly (Yolanda et al., 2020).

Accounting Knowledge

Knowledge of accounting itself has the meaning of everything that is known about accounting obtained from informal and formal education owned by users of accounting information. Accounting knowledge does not only need to be owned by managers or company owners, but also by stakeholders towards business owners. The accounting knowledge used in this study is declarative knowledge and procedural knowledge (Ida Ayu Sasmita, Ni Wayan Alit Erlinawati, 2019).

Business Scale

Business scale is a measure that can determine the size of a business which can be assessed from the number of employees, income, and assets owned by the company according to (Firdarini, 2020). According to (Anisykurlillah et al., 2019) The scale of the business is very identical to the size of the business based on the size of the business as determined in Law no. 11 of 2020 articles relating to the number of workers, asset turnover and business income

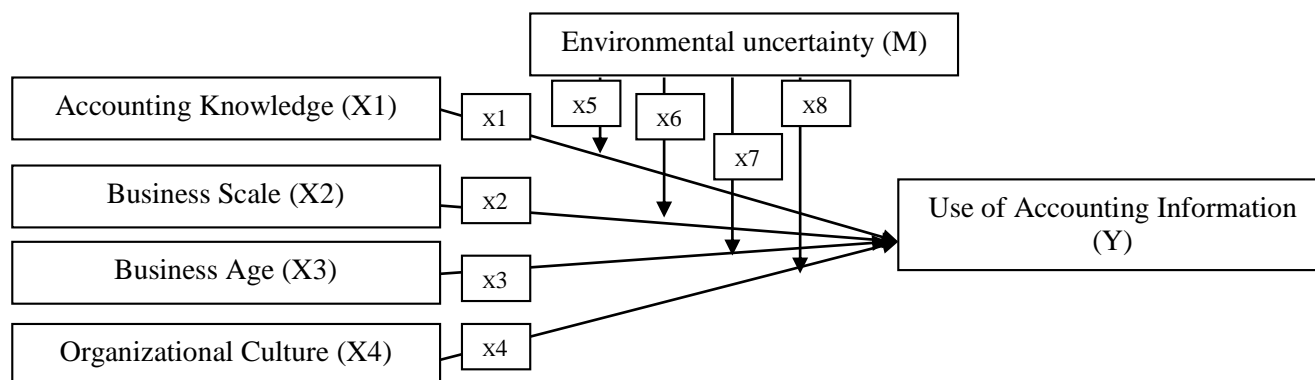
Business Life

Business age describes the way of thinking of a business, steps and actions, and attitudes in carrying out business operations. In addition, the age of the business can explain the experience of a business that has experienced various challenges in the business world (Yolanda et al., 2020). According to Ernawati, 2020, the activities of companies that have been around for a long time tend to be more complex than companies that have just been established because they can provide change and progress for the better for the business.

Organizational Culture

Organizational culture is a way of managing a company that has an impact on employee loyalty to the company according to the dictionary of human resources (Helmiyati et al., 2020). Organizational culture when linked to MSMEs can be interpreted as a way of managing a business in order to achieve business interests which have a major impact on employee loyalty.

Research Framework



3.1 Types of Population and Description of the Research Population (Object) Research

This study uses a quantitative approach. The population used in this study is the population determined by this study are Business Actors in Gresik City who are registered with the Office of Cooperatives, Small, Medium Enterprises and Trade in Gresik City.

3.2 Sampling Technique

The sampling technique used is purposive sampling where the author looks for samples according to the desired criteria. The criteria used in collecting this data are:

- 1) Respondents who are registered as MSME business actors in Manyar and Kebomas sub-districts
- 2) Respondents whose backgrounds range from junior high, high school and so on

3.3 Data Collection Techniques

The data collection technique in this study was through a questionnaire. According to Abdullah, (2015: 248) Questionnaires are a way to collect data by distributing several questions to respondents, which are expected that respondents will provide answers to the list of questions given. Questionnaires are distributed to respondents to provide answers that are in accordance with reality in filling out the list of questions. In addition, the respondent knows certain requested information. Measurements were used using a Likert scale with 5 scales.

3.4 Types and Sources of Data

The type of data used in this study is subject data, namely data that comes directly from information from sources in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are research subjects (respondents). The source of data used in this study is primary data to obtain information about all variables in this study, through surveys by distributing questionnaires or questionnaires as research instruments in the field. Primary data sources are research data sources obtained directly from sources.

3.5 Operational and Variable Measurement

1. Dependent Variable

- a) Knowledge of Accounting indicators in this study are background, declarative knowledge (knowledge of business actors on facts based on concepts) and procedural knowledge (knowledge that is consistent with applicable accounting standards)
- b) Business Scale indicators in this study are the number of workers, total business assets owned and total annual income.
- c) Age of Business the indicator in this study is the age of the business which is measured from the time it was founded until the research was conducted.
- d) Organizational Culture indicators in this study are behavior, risk tolerance and control.

2. The dependent variable of this research is the use of information systems. The indicators in this study are information on operational accounting, management accounting and financial accounting
3. The moderating variable in this study is environmental uncertainty. Indicator in This research is the rate of change in business and the complexity in overcoming the problem.

3.6 Data Analysis Techniques

In this study using descriptive data analysis techniques, there are 2 data quality tests in this study, namely Validity Test and Reliability Test. Classical Assumption Test in this study there are: Normality Test, Multicollinearity Test and Heteroscedasticity Test.

4. Results

4.1 Overview of Research Objects

The object of this research is the MSME business actors who are registered in the Small and Medium Enterprises Cooperative Service. In this study, the authors were able to collect as many as 116 respondents who came specifically from the Manyar and Kebomas sub-districts. The distribution of the questionnaire was done online via google form by distributing the google form link to the intended respondents, this online distribution got as many as 116 respondents. The sample that has been selected will be continued to perform analysis and hypothesis testing.

4.2 Description of Research Data

Based on the results of research that has been carried out by researchers on 100 respondents who were used as research samples through questionnaires distributed, so that some descriptions of the composition of the respondents can be drawn based on the period of work, position, educational background.

Education	number of respondents	Presentase (%)
Junior high school	19	17 %
Senior High School	76	65,5 %
Diploma	5	4,3 %
Bachelor	15	12,9 %
Postgraduate	1	0,86 %
Total	116	100 %

Scale enterprises	Number of SMEs	Persentase %
Micro business	93	80%
Small business	21	18%
Medium Enterprise	2	1,72%
Total	116	100%

Age of Business	Number of SMEs	Persentase %
1- 2 Years	25	21,5%
2 – 4 Years	37	31,9%
4 – 6 Years	25	21,5%
Diatas 6 Years	28	24,1%
Total	116	100%

Age	number of respondents	persentase (%)
<20 Years	3	2,5%
21 – 30 Years	28	24,1%
31 - 40 Years	41	35,3%
41 – 50 Years	35	30,1%
>50 Years	9	7,7% %
Total	116	100%

Source: Processed Data, 2022

Gender	number of respondents	Persentase
Man	38	32,7 %
Woman	77	66,4%
Total	116	100%

In the educational background table, the characteristics of respondents in this study are 19 people or 17% junior high school, 76 people or 65.5% high school education background,

5 people or 4 Diploma (D3) educational backgrounds, 3%, who have an undergraduate education background (S1) totaling 15 people or 12.9% and those who have a postgraduate education background (S2) are 1 person or 0.86%. So, the majority of SMEs in Gresik City have high school education (SMA) and the minority have postgraduate education.

Based on the gender table, the characteristics of the respondents obtained are 38 male respondents with a percentage of 32.7% and female respondents totaling 77 respondents with a percentage of 66.4%. So, many respondents who filled out the questionnaire were mostly women and a minority of men.

Based on the table above, the number of respondents aged < 20 years is 3 people or 2.5%, the number of respondents aged 21-30 years is 28 people or 24.1%, the number of respondents aged 31-40 years is 41 people or 35.3%, the number of respondents aged 41-50 amounted to 35 people or 30.1%, and the number of respondents aged > 50 years amounted to 9 people or 7.7%. So, the majority of respondents are aged between 31-40 years and the minority is around <20 years old.

Based on the table above, the length of business carried out by MSMEs in Gresik City. The number of respondents in the Micro scale business is 93 MSMEs or 80%, the number of respondents in the Small business scale is 21 MSMEs or 18%, the number of respondents in the medium scale enterprises is 2 MSMEs or 1.72%. So, the majority of MSMEs are Micro and the minority are medium-scale businesses.

Based on table 4.5 the length of business run by MSMEs in Gresik City. The number of respondents of business age 1-2 years is 25 MSMEs or 21.5%, the number of respondents aged 2-4 years is 37 SMEs or 31.9%, the number of respondents aged 4-6 years is 25 MSMEs or 21.5%, the number of respondents and the number of respondents of business age > 6 years amounted to 28 MSMEs or 24.1%. So, the majority of MSMEs have been operating for 2-4 years and the minority have been for 1-2 years and 4-6 years.

4.3 Data Quality Test Results

In the first data quality test, there is a validity test, where the value of r table in this study shows that all statements in the questionnaire are proven valid. This is indicated by all statement items showing $r_{count} > r_{table}$ 0.195 with a significance level of 0.05 with a total sample of 116 and the results obtained that each research instrument used has a result of $r_{arithmetic} > r_{table}$, so it can be seen that all instruments in the study are declared valid. Then the second test is the reliability test. In the accounting knowledge variable, Cronbach's Alpha is obtained at $0.772 > 0.70$, then the accounting knowledge variable is declared reliable. Organizational Culture variable obtained by Cronbach's Alpha of $0.881 > 0.70$ then the organizational culture variable is declared reliable. Then the variable Use of Accounting Information has a Cronbach's Alpha value of $0.819 > 0.70$ then the results are declared reliable. The moderating variable in this study, namely Environmental Uncertainty has a value of $0.808 > 0.6$, then the Environmental Uncertainty variable is declared reliable.

4.4 Classical Assumption Test Results

The first classic assumption test in this study is the normality test, (2-tailed) of 0.236, which value is greater than 0.05 so it can be said that the data is normal. And for the results of the normality test of moderation (2-tailed) of 0.148. In this normality test using the exact test where the nature of the data received is more suitable with the exact test. Then there is a multicollinearity test for Accounting Knowledge Variables with a VIF value of $1.185 < 10$ and a tolerance value of $0.844 > 0.1$. In the Business Scale Variable, the VIF value is $1.213 < 10$ and the tolerance value is $0.824 > 0.1$. Then the variable age of business has a VIF value of $1.272 < 10$ and a tolerance value of $0.786 > 0.1$. And the Organizational Culture variable has a VIF value of $1.076 < 10$ and a tolerance value of $0.929 > 0.1$. So it can be concluded that the four variables do not occur multicollinearity. For the third test, there is a heteroscedasticity test and the results obtained are that the significant

value of each variable is 0.662; 0.166; 0.089 which is where the values are greater than 0.05. So it can be concluded that the independent variable in this test study did not occur heteroscedasticity symptoms.

4.5 Multiple Linear Regression Test Results

$$Y = 2,974 + 0,125 (X1) + 0,254 (X2) + 0,267 (X3) - 0,107 (X4) + e$$

The regression equation above has the following meaning:

1. The value of $\beta_0 = 2,974$, it means that if accounting knowledge, business scale, business age and organizational culture are worth 0, then the value of using accounting information is 10,584.
2. The value of $\beta_1 =$ Accounting Knowledge (X1) is 0.125, which means that there is a positive relationship between accounting knowledge (X1) and the use of accounting information (Y), the higher the Accounting Knowledge, the higher the use of accounting information.
3. Value $\beta_2 =$ Age of Business (X2) of 0.25 This means that there is a positive relationship between integrity and the use of accounting information (Y), the higher the Age of Business, the higher the use of one's accounting information.
4. The value of $\beta_3 =$ Business Scale (X3) is 0.267, which means that there is a positive relationship between Business Scale and the use of accounting information (Y), the higher the Business Scale a, the higher the use of accounting information.
5. The value of $\beta_4 =$ Organizational Culture (X4) is -0.107, meaning that there is a negative relationship between Organizational Culture and the use of accounting information (Y), the lower the Organizational Culture, the higher the use of accounting information.

4.6 Moderation Regression Test Results

$$Y = 2,974 + 0,125 (X1) + 0,254 (X2) + 0,267 (X3) - 0,107 (X4) - 0,208M + 0,070 X1 * M + 0,531 X2 * M - 0,352 X3 * M + 0,021 X4 * M + e$$

The regression equation above has the following meaning:

1. The value of $\beta_0 = 2.97$ means that if the accounting knowledge, business scale, business age and organizational culture are 0, then the value of the use of accounting information is 2.947.
2. The value of $\beta_1 =$ Accounting Knowledge (X1) is 0.125, meaning that there is a positive relationship between accounting knowledge (X1) and the use of accounting information (Y), the higher the Accounting Knowledge, the higher the use of accounting information.
3. The value of $\beta_2 =$ Age of Business (X2) is 0.254, which means that there is a positive relationship between integrity and the use of accounting information (Y), the higher the Age of Business, the higher the use of one's accounting information.
4. The value of $\beta_2 =$ Age of Business (X2) is 0.254, which means that there is a positive relationship between integrity and the use of accounting information (Y), the higher the Age of Business, the higher the use of one's accounting information.
5. The value of $\beta_4 =$ Organizational Culture (X4) is -0.107, meaning that there is a negative relationship between Organizational Culture and the use of accounting information (Y), the lower the Organizational Culture, the higher the use of accounting information.
6. The value of $\beta_5 = 0.070$, it means that environmental uncertainty moderates accounting knowledge (X1) on the use of accounting information (Y), the higher the interaction of Accounting Knowledge with environmental uncertainty, the higher the use of accounting information.
7. The value of $\beta_6 = 0.531$, it means that environmental uncertainty moderates business scale (X2) on the use of accounting information (Y), the higher the interaction of business scale with environmental uncertainty, the more the use of accounting information will increase.

8. The value of $\gamma = -0.352$, it means that environmental uncertainty does not moderate the age of business (X3) on the use of accounting information (Y), the lower the interaction of business age with environmental uncertainty, the lower the use of accounting information.
9. The value of $\gamma = 0.021$, it means that environmental uncertainty moderates organizational culture (X4) on the use of accounting information (Y), the higher the interaction of organizational culture with environmental uncertainty, the more the use of accounting information will also increase.

4.7 Hypothesis Test Results

4.7.1 Partial Test (t Test)

The following partial test results of each independent variable on the dependent variable can be seen in the following table:

Table 3
Partial Test Results (t Test)

Variabel	Sig. t	Hasil
Accounting Knowledge (X ₁)	0,002	Significant
Business Scale (X ₂)	0,009	Significant
Business Age (X ₃)	0,008	Significant
Organization Culture (X ₄)	-0,653	Not Significant

Source: Data processed in 2022

The following is an explanation of each variable:

1. Accounting Knowledge Variable, Significance $t < 0.05$ significance value or $0.002 < 0.05$. So it can be concluded that H₀ is rejected and H₁ is accepted, which means that Accounting Knowledge has a significant effect on the use of accounting information.
2. Business Scale Variable, Significance $t < 0.05$ significance value or $0.009 < 0.05$. So it can be concluded that H₀ is rejected and H₁ is accepted, which means that Business Scale has a significant effect on the use of accounting information.
3. Variable Age of Business, Significance $t < 0.05$ significance value or $0.008 < 0.05$. So it can be concluded that H₀ is rejected and H₁ is accepted, which means that Business Age has a significant effect on the use of accounting information.
4. ganizational Culture Variable, Significance $t < 0.05$ significance value or $-0.653 < 0.05$. So it can be concluded that H₀ is accepted and H₁ is rejected, which means that Organizational Culture has no significant effect on the use of accounting information.

4.7.2 Partial Test (t Test) moderation

The following partial test results of each independent variable on the dependent variable can be seen in the following table:

Table 3
Partial Test Results (t Test) Moderation

Variabel	Sig. t	Hasil
Accounting Knowledge (X ₁)	0,002	Signifikan
Business Scale (X ₂)	0,009	Signifikan
Operating Life (X ₃)	0,008	Signifikan
Organizational Culture (X ₄)	-0,653	Tidak signifikan
Accounting Knowledge* Environmental Uncertainty	0,005	Signifikan
Business Scale* Environmental Uncertainty	0,003	Signifikan
Business Life* Environmental uncertainty	- 0,287	Tidak signifikan
Organizational Culture* Environmental Uncertainty	0,004	Signifikan

Source: Data processed in 2022

The following is an explanation of each variable:

1. Accounting Knowledge Variable, Significance $t < 0.05$ significance value or $0.002 < 0.05$. So it can be concluded that H0 is rejected and H1 is accepted, which means that Accounting Knowledge has a significant effect on the use of accounting information.
2. Business Scale Variable, Significance $t < 0.05$ significance value or $0.009 < 0.05$. So it can be concluded that H0 is rejected and H1 is accepted, which means that Business Scale has a significant effect on the use of accounting information.
3. Variable Age of Business, Significance $t < 0.05$ significance value or $0.008 < 0.05$. So it can be concluded that H0 is rejected and H1 is accepted, which means that Business Age has a significant effect on the use of accounting information.
4. Organizational Culture Variable, Significance of $t < 0.05$ significance value or $-0.653 < 0.05$. So it can be concluded that H0 is accepted and H1 is rejected, which means that Organizational Culture has no significant effect on the use of accounting information.
5. Accounting Knowledge Variable, Significance $t < 0.05$ significance value or $0.005 < 0.05$. It can be concluded that H0 is rejected and H1 is accepted, which means that environmental uncertainty moderates Accounting Knowledge on the use of accounting information.
6. Business Scale Variable, Significance $t < 0.05$ significance value or $0.003 < 0.05$. So it can be concluded that H0 is rejected and H1 is accepted, which means that environmental uncertainty moderates Business Scale on the use of accounting information.
7. Variable Age of Business, Significance $t < 0.05$ significance value or $0.287 < 0.05$. So it can be concluded that H0 is rejected and H1 is accepted, which means that environmental uncertainty does not moderate Business Age on the use of accounting information.
8. Organizational Culture Variable, Significance $t < 0.05$ significance value or $0.004 < 0.05$. It can be concluded that H0 is accepted and H1 is rejected, which means that environmental uncertainty does not moderate Organizational Culture on the use of accounting information.

4.7.3 Simultaneous Significant Test (F Test)

Table 4
F . Test Results

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	3,041	4	,760	2,460	,000 ^b
Residual	34,309	111	,309		
Total	37,350	115			

a. Dependent Variable: Use of Accounting System Information

b. Predictors: (Constant), Organization Culture, Accounting Knowledge , Business Scale, Business Age

Table 4 shows that the F value is 2.460 with a significance value of $0.000 < 0.05$. It states that simultaneously the independent variables have a simultaneous influence on the dependent variable. Test the Coefficient of Determination (R²).

Table 5
Moderation F Test Results

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	5,673	9	,630	2,460	,000 ^b
Residual	32,013	106	,302		
Total	37,686	115			

a. Dependent Variable: Use of Accounting System Information

b. Predictors: (Constant), X4.M, Business Age, Accounting Knowledge, Business Scale, Organization Culture, Environment Uncertainty , X1.M, X2.M, X3.M

Table 5 shows that the F value is 2.460 with a significance value of 0.000 <0.05. It states that simultaneously the independent variables have a simultaneous influence on the dependent variable. Test the Coefficient of Determination (R2).

4.7.4 Determination Test

Table 5
Determination Coefficient Test Output Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.347 ^a	.120	.080	.549

a. Predictors: (Constant), Environment Uncertainty, Accounting Knowledge, Organization Culture, Business Scale, Business Age

b. Dependent Variable: Use of Accounting System Information

it is known that the Adjusted R square is 0.080 or 80%. This value indicates that 80% of the use of accounting information (Y) is influenced by accounting knowledge (X1), business age (X2), business scale (X3), organizational culture (X4) and the remaining 61.2% is influenced by other variables outside the study.

Table 6
Moderation Determination Coefficient Test Output Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.388 ^a	.151	.078	.550

a. Predictors: (Constant), X4.M, Business Age, Accounting Knowledge, Business Scale, Organization Culture, Environment Uncertainty , X1.M, X2.M, X3.M

b. Dependent Variable: Use of Accounting System Information

it is known that the value of Adjusted R square moderation is 0.078 or 78%. This value indicates that 78% of the use of accounting information (Y) is influenced by accounting knowledge (X1), age of business (X2), business scale (X3) and the interaction of moderating variables of environmental uncertainty (M) and the remaining 51.4% is influenced by other variables.

5. Discussion

The results of testing the first hypothesis (H1) show that accounting knowledge (X1) has a positive and significant effect on the use of accounting information (Y). Considering business policies. On the other hand, if the understanding of accounting is low, it is very influential in determining, using and winning accounting information in considering business policies. in using accounting information, it will assist business organizers in planning, controlling and making policies

and evaluating business performance (Santosa & Wulandari, 2019) states that accounting knowledge has a positive effect on the use of accounting information.

The results of testing the second hypothesis (H2) show the results that the business scale variable has an effect on the use of accounting information. The results in table 4.4 show that many MSMEs in Gresik City are still relatively small, but it is undeniable that the growing business scale will face an increase in the complexity of different businesses at the time of starting a business. Efforts to be able to develop into a larger one takes quite a long time so that the influence of influence in the use of accounting information is needed regardless of the size of the business scale. Where Business Scale greatly affects the use of accounting information for MSME actors in Gresik City and must also be balanced with MSME actors' perceptions of good accounting and accounting knowledge.

The results of testing the third hypothesis (H3) show the results that the age of the business variable has an influence on the use of accounting information. This is because the duration of a business greatly influences the level of information use. where if the age of the new business operates, the level of using accounting information is low, on the contrary, the longer the age of the business operates, the need for accounting information is higher. Along with dealing with challenges, increasing business experience and the need to produce relevant policies for business continuity (Musdhalifah & Ambar Mintarsih, 2020). The results in table 4.5 of the length of age of MSMEs in Gresik City in this study, most of the business ages under 6 years show that in general they have a The length of business is still low, where the factor of using accounting information describes the progress of the way of thinking and the capacity of business actors who have more business experience to learn, the importance of applying accounting information to overcome business problems.

The results of testing the fourth hypothesis (H4) show that the organizational culture variable has no effect on the use of accounting information. The results in table 4.9 explain that the organizational culture that exists in SMEs in Gresik City has no effect on the use of accounting information. Because of culture organization can be judged from the quality and quality of accounting information produced by the business. Whether or not the organizational culture is implemented in this business does not guarantee that the resulting accounting information can be used in future decision making. According to (Candra et al., 2020) Whether or not the use of accounting information in the company can be determined from the maturity of the culture or habits established in the business.

The results of testing the fifth hypothesis (H5) show that the environmental uncertainty variable as a moderating variable strengthens the effect of accounting knowledge on the use of accounting information. It is possible that conditions of uncertainty in the environment are able to motivate the use of accounting information more in decision making. In addition, internal personal perceptions and high accounting understanding do not require conditions of environmental uncertainty that are always changing in the use of accounting information to determine relevant decisions (Yolanda et al. al., 2020). The use of accounting information will share and provide meaningful information to get business performance, planning, controlling and making policies, environmental uncertainty does not affect business operators who want to use accounting information and study accounting understanding to produce decisions relevant to their business (Yolanda et al., 2020).

The results of testing the fifth hypothesis (H5) show that the variable means that environmental uncertainty as a moderating variable strengthens the effect of business scale on the use of accounting information. The reinforcing effect means that the uncertainty of the business-scale environment has a positive effect on the use of accounting information, when the uncertainty of the business scale of the MSME operator has a very large influence on the use of accounting

information. The condition of uncertainty in the environment that is felt by high business operators will require additional accounting information that provides an accurate estimate of environmental conditions that will show an effective alternative to the business (Anisykurlillah et al., 2019).

The results of testing the sixth hypothesis (H6) show that the environmental uncertainty variable as a moderating variable weakens the effect of business age on the use of accounting information for SMEs in Gresik City. The weakening effect can be interpreted that the condition of environmental uncertainty of the age of the business has no effect on the use of accounting information, when the condition of environmental uncertainty of the age of the business owned by the MSME operator does not have a major influence on the use of accounting information. Businesses on MSME operators will encourage the use of accounting information in dealing with conditions of environmental uncertainty because relevant information is needed so that it requires the application of accounting information in overcoming changes in environmental uncertainty (Yasa et al., 2017).

The results of testing the seventh hypothesis (H7) show the results that mean environmental uncertainty as a moderating variable strengthens the influence of organizational culture on the use of accounting information. When there is uncertainty in the organizational culture environment owned by MSME organizers, it has an influence on the use of accounting information. The results in table 4.23 explain that the uncertainty of a business environment is able to influence the use of accounting information more in decision making. Environmental uncertainty has a very large influence. for the provision of accounting information where accounting information will be needed by MSME organizers. In order to provide information that can be useful, one way is to establish good relationships between colleagues and superiors. A quality organizational culture arises from a good employee work ethic (Mahmudah & Bersama, 2017).

6. Conclusion

This study generally aims to determine the effect of accounting knowledge, Business Scale, Age of Business and Organizational Culture on the use of accounting information by moderating environmental uncertainty. This study uses primary data by distributing respondents and getting 116 samples. Based on the research discussion, conclusions can be drawn, as follows:

- 1) Knowledge of accounting has a positive effect on the use of accounting information on SMEs in Gresik City.
- 2) Business scale has an effect on the use of accounting information for SMEs in Gresik City.
- 3) Age of business has a positive effect on the use of accounting information for SMEs in Gresik City.
- 4) Organizational culture has a negative effect on the use of accounting information for SMEs in Gresik City.
- 5) Environmental uncertainty can moderate the effect of accounting knowledge on the use of accounting information for SMEs in Gresik City.
- 6) Environmental uncertainty as a moderating variable strengthens the effect of business scale on the use of accounting information for SMEs in Gresik City.
- 7) Environmental uncertainty as a moderating variable strengthens the effect of business age on the use of accounting information for SMEs in Gresik City.
- 8) Environmental uncertainty as a moderating variable weakens the influence of organizational culture on the use of accounting information for SMEs in Gresik City.

7. Limitations

Limitations of this study The data collection method uses questionnaire data, so there is always the possibility that respondents who fill out are not serious. Still during the Covid-19 pandemic with the provision to keep a distance when in

public spaces makes researchers make decisions, the limitations that occur are not dealing directly with MSME organizers. Further research that will conduct research on the same topic can add other factors that influence the accounting information such as owner education, owner perception, business turnover, accounting training and corporate culture and so on.

8. Suggestion

Suggestions that can be given by researchers for future researchers The existence of accounting knowledge has a good influence on using accounting information. So it is recommended for MSME operators to improve their understanding of accounting knowledge even though they do not have an accounting education background. The existence of a business scale indicates the ability of MSMEs to manage a business. So the advice given to MSME operators with high and low productivity levels is better to consider the use of accounting information to determine policies relevant to the business. Old or new operating businesses are expected to increase the use of accounting information in business. By utilizing accounting information, it will help entrepreneurs in planning, making decisions and controlling their business. Organizational culture is expected to be able to increase the use of accounting information in a better business.

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