

HOW ACCOUNTING KNOWLEDGE, BUSINESS STRATEGY AND WORK MOTIVATION TOWARDS THE QUALITY OF MANAGEMENT ACCOUNTING INFORMATION SYSTEMS

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ABSTRACT:

Accounting knowledge, business strategy and work motivation affect the quality of management accounting information systems for the MSME sector in Palembang. The purpose of this study was to determine the role of accounting knowledge of business strategy and work motivation that affect the quality of management accounting information systems. This research study is to see the good and bad quality of a management accounting information system that is easily accessible and integrated in a accommodated manner. A survey of 155 gofood traders MSME respondents using the Lisrel SEM equation. The sample of this study was Gofood MSMEs in Palembang City. The results of the study conclude that the quality of the Management Accounting Information System is influenced by Accounting Knowledge, Business Strategy and Work Motivation, this is reflected in the speed of market innovation and changes in consumer patterns who use the integrated gofood application easily and are well accommodated in MSME gofood traders in the city of Palembang.

KEYWORDS: Accounting Knowledge; Business strategy; Work motivation; Management Accounting Information System Quality

INTRODUCTION

Information technology is developing so fast that it encourages changes in business patterns in the 4.0 era to be easier, faster, precise and accurate and integrated with all related systems so that accounting knowledge follows the changing times, including changes in business strategy (Anders, & Boivie, 2004). Information technology supports business strategy where strategic plans occur at the divisional level on how to build and strengthen the competitive position of the company's products and services in the particular industry or market served by the division. Business strategy is a strategy to

achieve goals which is often analogous to a chess strategy, where systematic thinking, planning, agility to step, courage to take risks and passion to win matches are some of the characteristics of the game of chess that are relevant to business management practices. The problem faced by MSMEs in business strategy is the extent to which accounting knowledge can overcome problems in utilizing accounting information in various business decision making.

Chitmun, & Ussahawanitchakit (2011) explained that company owners must have accounting knowledge in order to produce financial information by following changes in current accounting regulations and be able to operate good software so that they can adapt to users. MSMEs have many obstacles in controlling sales, this is reinforced by existing regulations, namely they must attend information technology training in order to process business strategies and MSME management must be able to follow changes in order to abandon the manual method of switching to applications. Knowledge of accounting is very important in managing accounting records and processing incoming data to be managed by the management accounting information system by the gofood manager so as to satisfy the user. Various ways have been done to increase sales from accounting knowledge in order to meet the wishes of better users and MSME managers.

Marriott, & Marriott (2000) said that newly established MSMEs do not know how to operate accounting records with software, they can slowly leave the manual system of recording. Newly established MSMEs view that accounting records are not important, making it difficult for MSMEs to borrow funds from banks to increase the business capital they manage. The existence of an accounting process starts from the sale of income tax deductions to the profits they get in one accounting period. The importance of applying accounting knowledge so that the performance of financial statements can be measured properly. Accounting information is produced from good management accounting records so that it can be processed properly in MSME organizations that are measurable and follow the applicable accounting standard regulations. A person is said to have accounting knowledge after attending MSME accounting training and then applying it to the organization in order to obtain accurate financial reports and be well accommodated in decision making. Someone who has accounting knowledge can encourage MSMEs to excel in financial reporting and can be a guarantee for borrowing funds from banks.

Accounting knowledge is experience in arranging financial statements and then being able to apply items on the balance sheet and income statement, the lower the accounting knowledge of employees, the worse the performance of their financial statements, this will lead to business failure in the face of business competition and strategic management that will be faced. Business competition requires a good business strategy in dealing with competitors from various directions. One of the causes of business failure is not being able to face such a complex competition, lack of competence in business strategy, inability to face market risks, as well as the emergence of new similar products and lack

of management knowledge and experience in dealing with emerging risks. The 17% predicted failure was due to weak management skills, experience lacking the power of reasoning unable to keep up with market conditions. Sandi (2019) A low business strategy causes the emergence of failure to respond to a competitive market that cannot predict flexible environmental uncertainties and the emergence of new competitors in business.

It is undeniable that in this era of globalization, if business actors do not have the ability to manage a business, they cannot compete with other similar companies. Increasing the competitiveness of a company requires the ability to manage finances well, one of which is by utilizing accounting information. Accounting information is the most important part of all information needed by management, especially those related to financial data of a company. Accounting information aims to provide financial information to users as well as a guide in managing data from accounting records starting from clear process inputs and outputs. Accounting activities provide an action on the accounting picture that is managed in a period. The role of human resources in managing accounting is an important rarity in organizational activities that can see the health of the organization in managing the business so that the weaknesses that occur in accounting accounts are illustrated. The role of internal control is to see situations that are considered vulnerable which can be easily used as material for consideration of various future considerations for decision making. Accounting information describes good accounting records and can contribute to planning, control, management considerations in analyzing recorded accounting data. Good accounting records refer to the standards of financial accounting standards that apply in Indonesia in filling out financial reports addressed to MSME entrepreneurs which are listed in the law on the Development of Small and Medium Enterprises and Cooperatives.

The gap occurs in the use of accounting information between expectations and actual conditions, in fact the use of accounting information by SMEs is still very weak. Implementation of accounting books to provide informative financial reports is something that is still difficult for MSME actors to do. This is due to the weak ability possessed by business actors, especially regarding accounting knowledge. Weak ability in accounting records results in weak business strategy in directing organizational performance to refer to applicable financial reporting standards. In line with the business strategy adopted by an organization in order to carry out its business mission in order to achieve its business vision. Formulating a business strategy involves making decisions at the business unit level. Business strategy shows how to compete. In determining its business strategy, small businesses have strategies in the fields of production, marketing, human resource management, and finance. There are four business development benchmarks, namely the business must be developed because the productive elements of individual businesses that can be developed through MSMEs are regulated in the financial accounting standard regulations applied by Indonesian accountants, which are regulated in the articles that apply to be part of the organization/company in running their business.

Then Medium Enterprises that are part of the organization's business activities or other larger businesses so that their financial performance is reported annually to the Financial Services Authority (OJK) as a reference for business development in the long term. There are several aspects that can spur an increase in employee performance which will affect the quality improvement and progress of the company, one of which is related to the implementation of an accounting information system in the company. The application of accounting information systems can also make companies compete in today's technological developments, with a change strategy through the implementation of information systems in companies that can make it easier in various ways in the company to achieve its goals. Previous research is based on the theory related to the use of computer technology, namely the Technology Acceptance Model (TAM), to analyze and examine the factors that influence the acceptance of computer use.

Employee performance in applying accounting records in order to apply management accounting information systems, which affects business performance in designing market conditions full of environmental uncertainty. The information system applied in accounting records in a software system that can be used as a guide for financial statements in order to minimize fraud that can threaten the company's performance. In addition to the effectiveness of the application of accounting information systems, there are other factors that can affect the performance of company employees, namely the provision of incentives to employees. (Hansen, & Mowen, 2007) suggests that the incentives that employees receive are things that must be considered by the company, the number of employee incentives will affect the performance of these employees. Cutting employee salaries will cause a big shock for employees so that the company's performance will plummet (Kourdi, 2009). With this, it has been confirmed that if the company wants good company performance, the company must be committed to providing financial rewards in the form of salaries and incentives that are appropriate for human resources in the company. The company's financial performance reports are produced by human resources within an organization to produce accurate and timely financial reports.

Leotta, & Rizza, (2017) argues that incentives are one way for companies to increase productivity and company efficiency through an assessment of the behavior of employees who have non-optimal or perfunctory work characteristics. Overall, incentives can be said as a form of appreciation for good employee work, besides that incentives can also increase employee motivation at work (Leod, & Schell, 2007). Work motivation on employees certainly affects an employee's performance. Motivation is a need that drives action towards a goal. The goal in question is related to what employees want which will lead to company goals (Puspitawati, 2016). Therefore, employee motivation in the company needs to be considered, if employees cannot motivate themselves it will affect the performance of the employees themselves which will have an impact on the company, on the contrary if employees can motivate themselves at work, it will certainly have a positive impact on the performance of the employees themselves. and will also have an

impact on company performance, both motivation from within employees and by parties outside employees because it can be a driving force for someone's will to achieve maximum performance (Rani, & Kidane, 2012).

The Covid-19 pandemic has provided many very good experiences for life, especially relationships with the Almighty, so that we realize that this life will eventually return to its true nature. The challenges of the accounting world are very beneficial for the business world which is full of challenges and obstacles in accounting education sector and changing times. Financial statements are a description of accounting transactions carried out by buying and selling in an organization in order to provide accurate information. The practice of financial accounting with internal controls often changes due to transactions carried out directly online. Accounting education illustrates the contribution that can be made to operating a company's business accounting software in order to manage good accounting records.

The accounting information system has ethics related to accounting knowledge in accordance with the applicable rules in Indonesian accounting. Accounting science is the basic capital in accounting records both financial and non-financial which can be used as data that can be managed in accounting software. Users of accounting information systems are the science of human resource competencies who have good accounting data records, (Sangsawang & Ussahawanitchakit, 2013). TAM states that human actions or human behavior can be explained from the level of belief. If a system is easy to use and useful, individuals who use the system can maximize its use (Heidmann, 2008).

The phenomenon shows that the still weak accounting knowledge of business actors has an impact on the use of accounting information and how business strategies so that the Gofood business does not fail, there must be work motivation so that the business runs well. The next problem of accounting knowledge is the lack of knowledge of Gofood MSME entrepreneurs in the city of Palembang about good business management. Many MSME actors only focus on producing goods, without thinking about how the business strategy is even bigger. As a result, gofood SME entrepreneurs find it difficult to increase their business level. The business they run does not grow and the turnover they get does not increase. The latest development of business strategy, the only way to do is to read and study a lot. in order to learn from the experiences shared by many world and local businesses from various books, news sites, social networks, or through seminars, workshops, etc. In addition, to join a business community that can bring you together with many other business practitioners. In improving the competitiveness of their business, a gofood MSME entrepreneur often experiences problems in product innovation.

Currently, the number of MSME products that are able to penetrate the international market is still very small. One of the causes of the difficulty of MSME products competing in foreign markets is the low competitiveness of products, associated with the prices offered, Indonesian MSME products are still far from the quality offered by foreign

products. To increase product competitiveness, small, micro and medium enterprises must be more creative and innovative in producing goods and must offer innovative products that are different from other similar products. The novelty of this research lies in accounting knowledge, future planning, reactors, job satisfaction, clarity and reliability in processing management accounting information systems. Signaling Theory in this study refers to the opinion of Brigham & Houston, (2019) explaining why companies have the urge to provide performance improvement reports to external parties.

The company's urge to provide information is because there is information asymmetry between company management and outside parties (investors). According to Lepoutre, & Aime (2006). Signal theory is an action taken by company management that provides clues to investors about how the company views the company's prospects. Signal theory explains that companies have the urge to provide information to external parties. The company's encouragement to provide information is because there is asymmetric information between the company and external parties. External parties assess the value of the company as a function of different signaling mechanisms. The activities carried out by the company always have an impact on stakeholders such as employees, suppliers, investors, government, consumers and the community and these activities are the attention and interest of stakeholders, especially investors and potential investors as owners (prospective) and investors. (prospective) company capital.

Accounting is a process of recording, classifying, summarizing, managing and presenting data, transactions and events related to finance so that it can be used by people who use it easily to understand for decision making and other purposes. According to Mayr, (2012) suggests that accounting is the process of identifying, recording and reporting economic data or information that is useful as an assessment and decision-making. Hansen, & Mowen (2007) define management accounting as the practical application of management techniques to control and report on the financial resources of a business entity, it involves the analysis of planning, implementation, and control of programs designed to provide financial reporting for decision making.

Management accounting is one of the accounting sections used by company management for planning, controlling and decision making. Accounting is a process of identifying, recording, and also communicating the final results in the form of financial statements that reflect the condition of the company to various interested parties. making it difficult for business actors to determine what policy to take, Hertati & Safkaur (2019). According to Hansen & Mowen (2007), accounting knowledge possessed by MSME actors affects the use of existing accounting information. However, some MSMEs still feel that their business is still small and there are many levels of complexity which are still reasons for not managing their finances properly (Susanto (2017). Characteristics of accounting knowledge:

1. Financial controller or controller within the company. In economic activities, especially in the business world, control is an important factor that will determine the success of the business. With accounting, the company will know the management of funds, how much profit is obtained, and whether there are losses from economic activities.
2. Accounting means that it can act as a medium for evaluating the company. Accounting reports will show the company's results in certain periods. A report containing important information that can describe the company's financial condition. Thus, the company's leadership can evaluate the business being run as well as identify the financial problems that are being faced.
3. Play an important role in the company's planning in the future. After conducting a thorough evaluation of the financial accounting reports, the company's leadership can have an overview or business goals to be achieved.
4. Important information used for decision-making purposes. monitoring and implementation of company decisions.

Business strategy is a strategic plan that occurs at the divisional level and is intended to build and strengthen the competitive position of the company's products and services in a particular industry or market served by the division. Joewono (2012: 3) says that business strategy is a strategy to achieve goals which is often analogous to a chess strategy, where systematic thinking, planning, agility to step, courage to take risks and passion to win matches are some of the characteristics of chess games that are relevant to management practices. business.

According to Laudon, & Laudon (2014) business strategy is different from strategy at the corporate level. This strategy at the business level focuses more on improving the competitive position of the company's products or services in certain market segments. According to Sanders, & Boivie (2004) Business strategy plays a large enough role inside and outside a company. The business strategy reflects the company's awareness of how, when and where it must compete against opponents and with predetermined goals and objectives. Business strategy is the foundation strategy of financial statements on accounting records to achieve the objectives of business management which is a guideline for a company's strategic plan which is intended to build and strengthen the competitive position of the company's products or services in the industry (Barrier, 2002). Features of business strategy:

1. Prospector Prospectors are companies that have a broad product line and are focused on product innovation and market opportunities. Sales orientation makes them inefficient. They tend to emphasize creativity over efficiency.
2. Defenders Defender are companies that have a limited product line and are focused on the efficiency of their existing operations. This price orientation makes companies do not like to innovate in new areas.

3. Analyzer Analyzers are companies that operate in at least two distinct, or stable and one variable, product market areas. Companies of this type emphasize efficiency in the stable area and innovation in the variable area.
4. Reactor Reactors are companies that lack a consistent relationship between strategy, structure, and culture. Their responses (often inefficient) to environmental pressures. This causes a tendency to make changes in strategy piecemeal (not comprehensive). Human resource management basically contains the steps of planning, withdrawing, selecting, developing, maintaining and using human resources to achieve certain goals, both individual and organizational goals.

The success of business enterprise management is largely determined by the effectiveness of human resource utilization activities. In this case, a manager must have techniques that can maintain performance and job satisfaction, among others, by motivating employees to carry out their duties with applicable regulations. Reza et al (2015) state that motivation is the provision of a driving force that creates the enthusiasm of one's work so that they are able to work together, work effectively, and have integrity with all their efforts to achieve satisfaction. Susanto (2017) said that work motivation is a set of strengths both from within and from outside a person that encourages them to start working behavior according to a certain format, direction, intensity and time period.

Motivation is a condition or condition which is intended to influence or encourage someone to do something or act with the aim of fulfilling the needs of life as desired. With the motivation in a person, it will be easy to direct and move the person to do something as desired to achieve the desired goal. Motivation for each individual in doing something is basically different, so this is one of the problems that must be faced by management because decreased motivation in employees will have a direct effect on employee performance (Collin, 2011). The characteristics of work motivation:

1. Job satisfaction This type is related to the nature of the job duties, the work achieved, the form of supervision obtained as well as a sense of relief and liking for the work he is doing.
2. Improve performance The results of the efforts achieved from what are done are considered achievements, have achieved something, work, or practice skills in certain fields.
3. Responsible part of hum

Accounting Information System (SIAM) is a collection and storage of data from all company activities and transactions, processing data into useful information, managing data, and controlling company data.

The success achieved by a company in achieving goals is very dependent on the performance of managers, and management accounting information systems can be a

liaison, control, evaluation and reporting tool for managers to achieve good managerial performance ((Susanto (2017). Information systems). Management accounting is a system provided and designed for managers to obtain information (Gill, & Narajo. (2004). Management accounting information helps management identify a problem, solve problems, and evaluate performance. Management accounting information is needed and used in all scope of management, including planning, controlling and decision making (Venkatesh, & Davis, 2003).

Managers need information that is focused on competitors, oriented to the external or market environment and long term, in order to make the right decisions in the midst of competition and changes in the uncertain business environment ((Susanto (2017). Utilization of an effective management accounting information system can create value that can be considered by organizations today by providing timely and accurate information about activities that can support the success of an organization. According to Xiaoying, & Yin Dezhi (2008) accounting information system is a system that can collect, record, store, and process data to produce information for decision makers. This includes people, procedures and instructions, data, software, information technology infrastructure, internal controls and security measures. To convert inputs in the form of economic data into outputs in the form of financial information that is used to implement activities of an entity and provide accounting information to interested parties. The characteristics of the Management accounting information system:

1. Relevance Accounting information systems must be consistent with the goals and needs of those who will use them. Clarity The accounting information system should be easy to understand, should be clearly written and organized, without being too technical, accessible even to non-accounting experts.
2. Reliability Information must enable users to rely on it when making decisions, i.e. reliable information, which must also meet the requirements of verifiability and representativeness.
3. Integrity Accounting information should not "cut" the information, there should be no omissions, everything must be entered to achieve a reliable representation of the accounting situation.

Accounting records for quality financial statements are needed in companies. Many parties use financial reporting standards as material in making decisions. When a company needs funds for business development, the company will apply for funds to investors in order to get funds from investors, of course, many things are checked by investors including the company's financial statements and accounting records are processed by a good management accounting information system according to financial reporting standards. applicable finance. With good accounting records from financial reports, the opportunity to be able to get funds from investors will be greater so that the

information processed by the management accounting information system is accurate and timely. (Hansen, & Mowen, 2007).

Accounting knowledge is something that must be considered for employees in order to see the level of company financial health. By having good accounting knowledge, it is likely that the work in making reports will be better on management and quality accounting information systems. In making quality financial reports, management accounting information systems, the ability of employees in the field of accounting is needed to provide information to users. Previous research has shown that accounting knowledge simultaneously affects the quality of financial statements processed by a management accounting information system that is well accommodated and meets the applicable rules, meaning that the higher the accounting knowledge of the Gofood MSME owners, the better the quality of the financial statement management accounting information system in the gofood MSMEs, (Collin, 2011).

Business strategy has a significant influence on the quality of management accounting information systems has a significant influence on the quality of management accounting information systems. One of the most common things from management accounting information systems is to make budgets and forecasts for business plans that are time line and easily accessible, (Chenhall, 2003: Chirico, & Bau, 2014). By using data from the previous period, then create a management accounting information system on budgets and plans that should be carried out or ongoing businesses to stay on the right track and in accordance with what was previously planned. The business strategy also aims to sharpen the plans that have been previously made and can be processed by a well-accommodated and timely management accounting information system. Wheelen, et, all (2015) researched that prospector business strategies have a negative effect on the need for a broadscope management accounting information system that can be used by all elements. This shows that business strategy affects the characteristics of a broad-scope management accounting information system, meaning that the prospector's business strategy against the characteristics of a broad-scope management accounting information system can meet user needs. (Chand, & Ashish, 2010: Castka, & Daniel, 2013: Hertati , et, all, 2020: Puspitawati, et, all, 2021: Bastian, & Muslich, 2006).

In line with the above research conducted by several people shows that companies that carry out prospector strategies usually face greater unpredictability and environmental uncertainty than companies that carry out defender strategies so that management accounting information systems do not work optimally in processing accounting information systems that must be consistent with the objectives. and the needs of those who will use it. The accounting information system should be easy to understand, should be clearly written and organized, without being too technical, accessible even to non-accounting experts. The reliability of the management accounting information system must allow users to rely on it when making decisions, that is, reliable information, which

must also meet the requirements of verifiability and representativeness. Integrity that can process management accounting information systems must not be omission, everything must be included to achieve a reliable representation of the accounting situation (Stair, & Reynold, 2012: Hertati, 2021: Puspitawati, Lilis & Susanto, 2018). The hypothesis becomes a temporary answer to the problem in research. In research, hypotheses need to be tested using empirical data obtained from samples

H1: Accounting knowledge affects the quality of management accounting information systems.

H2: Business strategy affects the quality of management accounting information systems.

H3: Work motivation affects the quality of management accounting information systems.

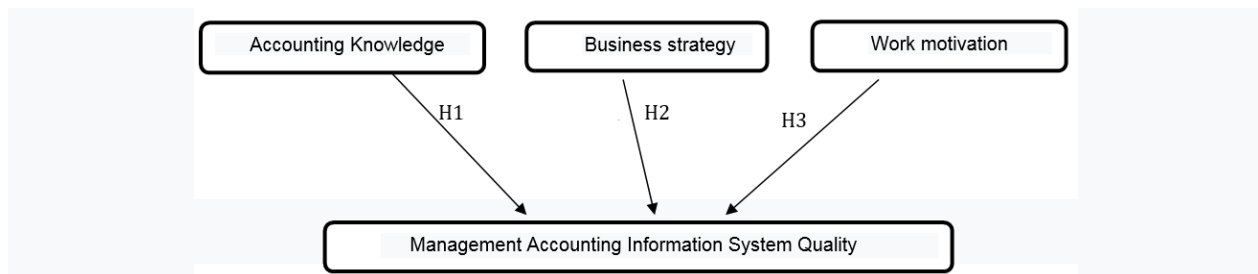


Figure 1: Research Framework

METHODOLOGY

Population and Sampling Techniques. Wijayanto, (2008) states that the target population as a sample is the leader of the organization/company that has control over the organization. These personnel were chosen because they are responsible for planning and executing operational strategies and job completion and directing employee activities to achieve goals. Data were collected using a highly structured questionnaire containing steps for accounting knowledge, business strategy, work motivation, management accounting information system quality. This study proposes five hypotheses using quantitative research methods. The model was tested on 155 respondents who were selected through purposive sampling method, using AMOS 22 as a data analysis tool.

Sample and Data Collection The study was conducted by distributing questionnaires to 200 leaders of small micro and medium enterprises Gofood consisting of 80 owners, 60 cashiers and 60 employees in South Sumatra, with criteria 1) gender: 128 male (64%) and 72 women (36%); 2) with 30-40 years of service: 35 people (17.5%), 41-50 years: 105 people (52.5%), 51-60 years: 60 people (30%), using purposive sampling technique. The returned questionnaires were 155 questionnaires, and the incomplete questionnaires were 30 questionnaires, so that the data that could be processed were 155 questionnaires, (Hair, et, all, 2014).

Validity and Reliability Test.

The questionnaire designed in this study consisted of 30 questions. The scale used as a multi-item measure was adopted from previous studies. Table 1 shows the variables used in the model, as well as indicators and questions. AVE (Average Variance Estimated) acceptance test. The AVE that is often used is 0.50 where an AVE value of at least 0.50 indicates a good measure of convergent validity, meaning that the probability of an indicator in one construct entering another variable is smaller (less than 0.50) so that the probability of the indicator converges and enters a construct whose value in the block is greater than 50 %.

Validation test

The validation test was carried out using the loading factor technique or Average Variance Extracted for all constructs higher than the standard limit of 0.50 by correlating the value obtained from each item with the total value.

Reliability Test

Reliability Test, (Hair, et,all 2014) If the Cronbach Alpha value is greater than or equal to 0.6", then the instrument is feasible to use. The research instrument and test results are presented in tabular form

Table 1: Research instruments and test results

No	Variable	Cronbach's Alpha	Indicator	Local Loading Standards
1	Accounting Knowledge	0.712	Controller	0.654
			Accounting	0.784
			Play A Role	0.744
			Information	0.754
2	Business strategy	0.723	Prospector	0.759
			Depender	0.812
			Analizer	0.798
			Reactor	0.788
3	Work motivation	0.706	Job Satisfaction	0.744
			Improve Performance	0.719
			Responsible	0.753
4	Management Accounting Information System Quality	0.702	Relevant	0.709
			Clarity	0.729
			Reliability	0.713
			Integrity	0.716

RESULTS AND DISCUSSION.

Structural equations based on variance (SEM) is a model used by researchers, namely partial least squares SEM, to analyze the data in this study by entering formally measured constructs (Haer, et, all, 2014) (Bollen, &Patrick, 2006) By looking at the RMSA numbers that are less than 0.039, and although the GFI, TLKI and CFI figures show numbers that are less than 0.9, there is no problem with the formulation of the model.

Table 2: Criteria Goodness of Fit Model

Goodness of fit indices	Cut-off value	Cut-off value of the Results
χ^2 (Chi-Square)	Expected small	0.087
Significant Probability	$\geq 0,05$	0.034
CMIN/DF	$\leq 2,00$	0.097
RMSEA	$\leq 0,08$	0.006
GFI	$\geq 0,90$	0.905
TLI	$\geq 0,95$	0.954
CFI	$\geq 0,95$	0.034

The test results show that the goodness of fit criteria have been met as indicated by the Chi-Square value of 120.87 and the probability value of 0.034. Both assumptions are complete. TLI score of 0.905, GFI 0.06, CFI 0.954, and RMSEA 0.06 which indicates that the score has met the cut-off that has been determined. This means that the research model is accepted and meets the predetermined criteria. Hypothesis testing The next step is to test the hypothesis of a causal relationship between variables using the CR-Critical ratio criteria equal to or greater than 2.0 (Schumacer, & Richard, 2010). Then tested the empirical analysis model (output model). The outer model is the model that determines the relationship between the latent construct and its indicators. In other words, the hypothesis defines how each indicator relates to other latent constructs, as described in Table 3.

Table 3: Hypothesis Testing Results

Hypotheses	Estimate	Critical Ratio	SE	P value ($\leq 0,05$)	Results
H1: there is a positive relationship between Accounting Knowledge and Management Accounting Information System Quality	0.76	2.583	0.34	0.00	Supported
H2: Business strategy has a positive effect on Management Accounting Information System Quality	0.81	2.907	0.45	0.00	Supported
H3: Work motivation affects Management Accounting Information System Quality	0.69	2.885	0.59	0.00	Supported

H1. Availability of Accounting Knowledge has a positive effect on Management Accounting Information System Quality (table 3) describes the relationship model of Accounting Knowledge with Management Accounting Information System Quality.

The findings of the structural path indicate that there is a significant influence between the role of Accounting Knowledge on Management Accounting Information System Quality ($t = 2.583 > 1.96$) with a significance value ($0.00 < 0.05$). Therefore, Hypothesis 1 is accepted.

H2. Availability of Business strategy has a positive effect on Management Accounting Information System Quality (table 3.) describes the relationship model between Business strategy and Management Accounting Information System Quality. The findings of the structural path indicate that there is a significant effect between the role of Business strategy and Management Accounting Information System Quality ($t = 2.907 > 1.96$) with a significance value ($0.00 < 0.05$). Therefore, Hypothesis 2 is accepted.

H3. Work motivation adoption has a positive effect on Management Accounting Information System Quality (table 3) describes the relationship model between Work motivation adoption and Management Accounting Information System Quality. The findings of the structural path show that there is a significant effect between work motivation and Management Accounting Information System Quality ($t = 2.885 > 1.96$) with a significance value ($0.00 < 0.05$). Therefore, Hypothesis 3 is accepted.

DISCUSSION AND DISCUSSION

The results of the study aim to provide a form of research filling out any of the existing literature as long as the knowledge base is further expanded in the field of management accounting information systems. This study also contributes to the development of a management accounting information system from data that is accommodated and easily accessible. The theory of management accounting information systems is used to develop a further conceptual framework that will be statistically validated using 155 samples that can be processed from several Gofood SMEs located in South Sumatra. This research was conducted by testing the validity and reliability of the Goodness of Fit model and hypothesis testing was carried out so as to show the results of the study with a fairly decent model. The development of a model of value and a quality management accounting information system is shown from the results of the suitability of these requirements being said to be feasible. In addition, from all the tests plus the liability, all the indicators that have been proposed are also said to be reliable and valid. The submission of the hypothesis has been submitted in such a way that the test has been carried out and all of the proposed process is said to be accepted. The results of research based on hypothesis testing indicate that a quality management accounting information system is very important which can support very important for improving management accounting information systems and is sufficient to provide a form of improvement of organizational performance. play a central and quite vital role in the management accounting information system carried out by the company. In addition, this research also

strengthens previous research that identical concepts have been carried out by researchers such as (Susanto, & Meiryani, 2018: Reza, et, all, 2015: Davis, . & Kurev, 2009: Connelly, & Hitt, 2010).

CONCLUSION

The findings from the results of this study confirm that the risk of low accounting knowledge has an impact on the application of business strategy patterns related to broad consumers such as product types, consumer prices for active product users and new innovations that are released from new flavors so as to trigger buyers to stick with the products we buy. produce like a new taste of gofood products. Reliable human resources who can work motivation so that customers continue to grow and consumer curiosity continues to increase with new innovations and accounting knowledge by doing accounting records using information technology with e-commerce so that orders are not complicated quickly. right as well as quality goods and friendly prices. Accounting knowledge is a collection of human and capital resources processed by management accounting information system quality so that it can provide financial and non-financial information and can ease the work. SMEs who do not understand how to operate information technology that is relevant to the goals and needs that will use it. As well as clarity the accounting information system must be easy to understand, must be written clearly and organized, without being too technical, accessible even to non-accounting experts and can allow users to rely on it when making decisions, that is, reliable information, which must also meet verifiability and representativeness requirements. All accounting information must be entered in order to achieve a reliable representation of the accounting situation.

Implications, Limitations and Agenda for Future Research

collection of human resources and capital in the organization is accounting knowledge in order to produce information that can be managed by a management accounting information system that is accurate, timely, fast and proves that business strategies generate profits in the organization carried out by Gofood UMKM and must be developed to support good financial performance. and can produce organizational goals in the long term. Accounting records start from the company's business transactions, both financial and non-financial, which can provide information and can be used in making decisions. Thank you to Gofood MSMEs in South Sumatra who have helped in completing this paper and were able to provide information and fill out questionnaires to complete our data and the ability of GoFood MSMEs to serve consumers at large in making sales through the GoFood application.

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