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THE EFFECT OF BUSINESS TURNOVER, LEVEL OF EDUCATION, AND ACCOUNTING TRAINING ON THE QUALITY OF ACCOUNTING INFORMATION IN MICRO, SMALL AND MEDIUM ENTERPRISES (MSMES) IN ASEMROWO SUB-DISTRICT, SURABAYA CITY

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ABSTRACT

The quality of accounting information or a lack of understanding of accounting information is one of the factors that makes it difficult for UMKM to develop and even fail to close their businesses. This study aims to examine whether there is an effect of business turnover, education level, and accounting training on the quality of accounting information. In collecting data using a questionnaire. The regression model used in this study is a multiple linear regression model with the help of SPSS. The sampling method for the study used the purposive sampling method (random) which obtained as many as 53 owners/managers of UMKM in Asemrowo District, Surabaya City. The results showed that the variable level of accounting education and training had a significant and significant effect on the quality of accounting information on UMKM. While the turnover variable has no effect on the quality of accounting information on UMKM.

Keywords: ***UMKM, quality of accounting information, business turnover, education level, accounting training***

INTRODUCTION

Small and Medium Enterprises in Indonesia began to emerge along with the increasing global competitiveness. MSMEs are an economic driver in various countries including Indonesia. MSMEs are experiencing very rapid growth in Indonesia, one of which is in Surabaya. The development of MSMEs is considered to be able to overcome the community's economy by opening as many new job opportunities to strengthen the business sector, the government issued the latest Law number 07 of 2021 concerning MSMEs. Efforts to develop Micro, Small and Medium Enterprises. According to Jafar (2004) it is essentially a shared responsibility between the government and the community.

The rapid development of MSMEs in Asemrowo District, Surabaya City and the increasingly fierce competition in the business requires many entrepreneurs to be more professional in running their businesses, according to data obtained from ECOBIS MSMEs, it can be analyzed that there are various problems that cause the business to be less competitive,

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such as the business running in place and not developing due to the lack of innovation from business owners who eventually the business only lasts 1-2 Years later it went bankrupt because the products or services offered were not strong or less competitive. According to Astuti (2007), good financial management in running a business requires good accounting information knowledge by business actors. Business turnover, education level, accounting training are needed in the quality of accounting information.

Turnover is the overall amount of sales of goods or services in a certain period of time, which is calculated based on the amount of money earned from such sales.

The level of education of MSME actors has basically done accounting simply, they get experience and knowledge learned and received from various sources and real life in the field of finance. For this reason, micro, small and medium enterprises must continue to strive to increase their knowledge about accounting from several sources and continue to attend training. This is in accordance with Wahyudi's research (2009) which concluded that the education of managers or small and medium enterprises affects the application of accounting in small and medium enterprises. This equation shows the truth of the results of previous research.

Accounting training can determine how good a manager's ability to master accounting if the more often a manager attends accounting training, the better the manager's ability to use accounting information.

The quality of accounting information can be seen from the management of financial data into information in the form of financial statements needed by internal and external parties which will later be used as decision making.

LITERATURE REVIEW

Management Accounting

Management accounting is an accounting system whose main purpose is to present financial statements for the benefit of internal company parties, such as production managers, marketing managers, and other internal parties. This information is very useful as a guide for future policy making based on historical data from financial statements.

Accounting

In general, accounting can be understood as a process of managing financial data to

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produce financial information that is useful for all parties interested in the company or economic organization concerned.

Accounting Definition

Accounting is a provider of economic information services that are expected to be useful for the decision-making process for all interested parties in achieving a desired goal, with the process of using identification, measurement and reporting of information related to events in a company. This information will be very useful for internal companies and for external companies that need the information.

Accounting Information

Belkaoui (2011) in Dra. Listiorini (2018: 4) defines that accounting information includes quantitative information related to economic entities that will be useful in making economic decisions.

MSMEs Definition

The new MSME creteria is regulated in PP No. 7 of 2021 Article 35 to Article 36 of PP MSMEs. Based on this article, MSMEs are grouped based on business capital creteria or annual sales results. Micro Enterprises are productive businesses owned by individuals and / individual business entities that meet the creteria. Small Business is a productive economic business that stands alone carried out by individuals or business entities that are not subsidiaries, Medium Enterprises are productive economic businesses that stand alone, which are carried out by individuals or business entities that are not subsidiaries.

Business Turnover

Business turnover is the amount of money sold for certain goods during a selling period. The amount of revenue or sales generated by the company can show the turnover of assets or capital owned by the company, so that the greater the revenue or sales obtained by the company, the greater the level of complexity of the company in using accounting information (Julia, 2016).

Education Level

In Law Number 20 of 2003 Article 3, education functions in developing abilities

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and shaping the character and civilization of a dignified nation in order to educate the nation's life. According to the Big Indonesian Dictionary, education is the process of changing the attitudes and behavior of a person or group of people in an effort to mature humans through teaching and training efforts.

Accounting Training

Training on accounting can determine whether managers are good or bad in mastering accounting techniques (Andriani &; Zuliyanti, 2015). Accounting training organized by higher education institutions, extramural educational institutions, training centers, certain departments or agencies. The more training attended by managers, the more knowledge about accounting and the importance of using accounting information tends to get more information.

Quality of Accounting Information

Information quality is a concept related to the quality of information system outputs that are useful to business people, relevant for decision making, easy to understand and as outputs that meet users (Gorla, et al, 2010).

HYPOTHESIS

Hypothesis is a temporary answer to a research problem until proven through previous research

H1 : Business turnover affects the quality of accounting information for MSME actors in Asemrowo District

H2 : The level of education affects the quality of accounting information for MSME actors in Asemrowo District

H3: Accounting Training affects the quality of accounting information for MSME actors in Asemrowo sub-district

RESEARCH METHODS

The type of research used in this study is descriptive quantitative data, which means that the data collection uses research instruments. Data analysis is quantitative or statistical with the aim of testing hypotheses that have been set. Aims to find out whether business turnover, level of education, accounting training affect the quality of accounting

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information.

The data collection selected in this study uses the questionnaire method, which is by distributing a list of questions (questionnaires) that will be answered by respondents (owners / managers) of MSMEs in Asemrowo sub-district. The questionnaire in this study has two general parts about the characteristics of respondents, the second is questions about business turnover, level of education, accounting training and quality of accounting information.

In this study, the dependent variable is the quality of accounting information while the independent variable is as follows:

a) Business Turnover

In this study, business turnover is the result or amount of revenue obtained by the company. The measurement of business turnover is measured based on the company's revenue. The question indicators to be used in the questionnaire are as follows:

1. Business turnover is obtained regularly
2. Business turnover has reached the target
3. Business turnover is in accordance with the creteria of MSMEs

b) Education Level

The level of education is measured based on the level of formal education that has been taken by business owners, the measurement scale used in this study uses an ordinal scale. In some questionnaire questions there are several alternative answers available with ordinal scales. As stated by (Suyoto, 2011: 67). The question indicators to be used in the questionnaire are as follows:

1. Knowing the product to support its development
2. Understand information systems
3. Ability to use accounting information

c) Accounting Training

The accounting training program in this study is to increase knowledge and understanding in knowing the quality of accounting information. Accounting training is a person's process in improving accounting skills that are useful for companies (Budiyanto, 2014). The question indicators to be used in the questionnaire are as follows:

1. Attend accounting information training

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2. Accounting information training is useful for companies
3. Practice accounting training in the company

RESULTS OF RESEARCH AND DISCUSSION

1. Descriptive

Descriptive statistics aims to convey a description / description of a data derived from each variable in general which is observed from the maximum value, minimum value, average (*mean*), meisan, and the standard of division obtained from the calculation of the variables studied, namely: business turnover, education level, business scale, accounting training, and quality of accounting information.

Table 1 Descriptive Statistical Test Results

Variable Indicators	N	Minimum	Maximum	Mean	Std. Deviation
Business Turnover	53	10	16	14.85	1.116
Education Level	53	10	21	12.55	3.279
Accounting Training	53	10	19	12.87	2.968
Quality of Accounting Informants	53	10	20	13.25	3.751

Based on the output results above, it can be seen that for the business turnover variable, the amount of data (N) is 53, the minimum value is 10, the maximum value is 16, the *mean value is* 14.85, and the standard deviation is 1.116. The variable level of education, the amount of data (N) is 53, the minimum value is 10, the maximum value is 21, *the mean value is* 12.55, and the standard deviation is 3.279.

The accounting training variable number of data (N) is 53 minimum value 10, maximum value 19 mean value 12.87 and standard deviation 2.968 .

The variable quality of accounting information the amount of data (N) is 53, the minimum value is 10, the maximum value is 20, *the mean value is* 13.25, and the standard deviation is 3.751

2. Validity Test

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Validity testing is done looking at the significant value of the derived variable, each question item uses a total variable, said to be total because the sig value is <0.05. The validity test consists of variables of business turnover, level of education, accounting training and quality of accounting information:

Table 2 Validity Test

Validity Test Analysis Results	XI.2	0.000	Valid
	XI.3	0.001	Valid
	XI.4	0.000	Valid
	XI.5	0.000	Valid
Education Level	X2.1	0.000	Valid
	X2.2	0.000	Valid
	X2.3	0.000	Valid
	X2.4	0.000	Valid
	X2.5	0.000	Valid
Accounting Training	X3.1	0.000	Valid
	X3.2	0.000	Valid
	X3.3	0.000	Valid
	X3.4	0.000	Valid
	X3.5	0.000	Valid
Quality of Accounting Informants	X4.1	0.000	Valid
	X4.2	0.000	Valid
	X4.3	0.000	Valid
	X4.4	0.000	Valid
	X4.5	0.000	Valid

Based on the results of the validity test shown in the table above, it can be concluded that all question items variable business turnover, level of education, accounting training, and quality of accounting information used in this study are valid, said to be valid because they meet the validity creteria, namely the value of sig.<0.05.

3. Reability Test

Reliability tests are used to test the questionnaire instrument used can be trusted or not. The target instrument used must be reliable. Using a one-time measurement method

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where a variable is called *reable* if *Conbach's Alpa* >0.70. The reliability test in this study, namely the variables of business turnover, level of education, accounting training and accounting information can be seen in the following table:

Table 3 Reliability Tests

Variable	Cronch Alpha	Information
X1	0.688	High Reliability
X2	0.643	High Reliability
X3	0.788	High Reliability
Y	0.748	High Reliability

Based on the results of the reliability test in the table above, it can be concluded that the variables of business turnover, level of education, accounting training and the quality of accounting information used in this study have been reliable or reliable. It can be seen from the value *of Conbach's Alpa* in the *accounting training variable* (X3) and the use of information (Y) greater than 0.70 so that the questionnaire is feasible to use.

4. Normality Test

The normality test aims to find out whether the research data obtained has a normal distribution or not. If the statistical value ≤ o.05 then the residual data is normally distributed and the opposite will happen, the normality test can be observed in the following table:

Table 4 Normality Test

		Unstandardized Residual
N		53
Norma Parameter[ab]	Mean	0.0000000
	Std. Deviation	1.81578310
Most Extreme Differences	Absolute	0.137
	Positive	0.081
	Negative	0.137
Kolmogorov-Smirnov Z		1.000
Asymp. Sig. (2-tailed)		0.270

Based on the results of the normality test aimed at the table above, it can be concluded

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that the probability value of this study is 0.270 where the value is greater than 0.05 so it is feasible to use.

5. Multicholinerity Test

The multicholinerity test aims to correlate between independent variables in the regrenance model. This test uses tolerance values and *Variance Inflation Factor* (VIF) if the tolerance value is more than 0.110 or the VIF value is less than 10 then it can be declared free from multicholinerity cases.

Table 5 Multicholinerity Test

Model	Collinearity Statistic	
	Tolerance	VIF
X1	0.919	1.088
X2	0.391	2.556
X3	0.380	2.629

Based on the results of the multicholinerity test shown in the table above, it can be concluded that the tolerance value of the three variables is greater than 0.10 and the VIF value of the four variables is less than 10 so it is feasible to use.

6. Heteroskedticity Test

The heteroskedaticity test aims to determine whether there is a residual *variance* inequality from one observation to another. This test uses a scattarolot graph, if the points in the plot graph have a spread that does not form a certain pattern. Then heteroskedaticity does not occur.

Table 6 Heteroscedticity Test

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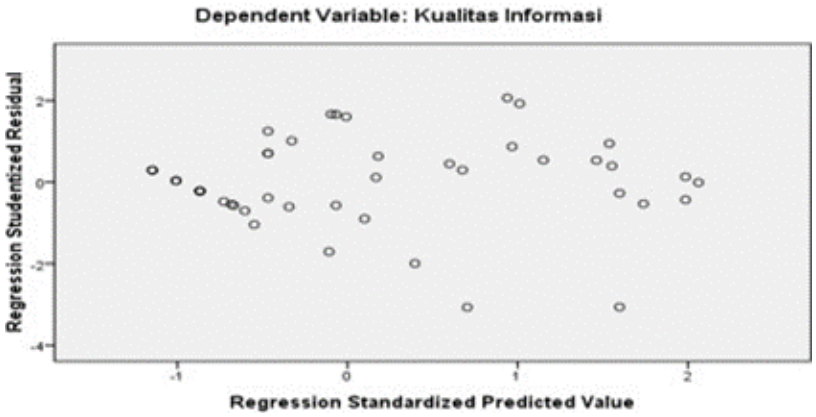

Based on the results shown in the table above, it can be concluded that the distribution of points is below and above 0 on the Y axis and does not form a pattern.

7. Double Regression Test

Table 7 Multiple Regression Tests

Model		Unstandardized Coefficients	Sig.	Information
		B		
1	Constant	-7.130	0.045	
	Business Turnover	0.460	0.064	H1: Not accepted
	Education Level	0.406	0.002	H2: Accepted
	Accounting Training	0.656	0,000	H3: Accepted

Multiple regression tests aim to determine the direction of the relationship between the independent variable and the dependent variable.

Based on the table above, column B in the first row shows the constant (a), then the second row and so on show the coefficients of the independent variable under study. The regression model formed is : Y=-7.130+0.460XI+0.406X2+0.656X3+e

8. Coefficient of Determination Test

The coefficient of determination test can be measured by the magnitude of the model's ability to explain the dependent variable. Judging from the large value of *Adjusted* R *square* or R2 to find out whether the dependent variable can be explained by the

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independent variable.

Table 8 Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.875	0.766	0.751	1.871

Based on the table above, the R2 value of 0.751 shows that the independent variable can explain the use of accounting information as a dependent variable by 75% and 25%.

9. Hypothesis Test (T-Test)

The T test is used to determine how far the independent variable affects the dependent variable individually. Hypotheses 1 to 3 will be tested using the T test and then look at the probability value generated and then the calculation, if the significant value is smaller than 0.05 then the hypothesis proposed individually is significant then if the significant value is greater than the significant value, then the hypothesis proposed individually is not significant.

Table 9 Regression Analysis

Model		**Unstandardized Coefficients**	**Sig.**	**Information**
		B		
1	Constant	-7.130	0.045	
	Business Turnover	0.460	0.064	H1: Not accepted
	Education Level	0.406	0.002	H2: Accepted
	Accounting Training	0.656	0,000	H3: Accepted

a) The significance value is 0.064, which means business turnover has no effect on the quality of accounting information because the significance value > 0.05, thus the second hypothesis (H1) is not accepted.

b) The significance value is 0.002, which means the level of education has a positive and significant effect on the quality of accounting information because the significance value ≤ 0.05, thus the first hypothesis (H2) is accepted.

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c) The significance value is 0.000, which means accounting training has a positive and significant effect on the quality of accounting information because the significance value ≤ 0.05, thus the third hypothesis (H3) is accepted

10. The Effect of Business Turnover on the Quality of Accounting Information in MSMEs

Business turnover has a significant value of 0.64, the results of the regression test of business turnover owned by MSME owners / managers do not affect the quality of accounting information for MSMEs in Asemrowo District. Business turnover is the ability of business actors to manage their business by knowing how many employees are employed and how much income the company gets in one accounting period.

The results of this research are in line with the results of previous research by Fransisca Ade Julia (2016) which proved that business turnover does not affect the quality of accounting information.

11. The Effect of Education Level on the Quality of Accounting Information in MSMEs

In Law Number 20 of 2003 Article 3, education functions in developing abilities and shaping the character and civilization of a dignified nation in order to educate the nation's life. The level of education has a significant value of 0.002, the results of the regression test of the level of education owned by MSME owners / managers affect the quality of accounting information for MSMEs in Asemrowo District.

The results of this study are in line with the results of previous research by Fransiska (2016) which proved that the level of education of owners / managers affects the quality of accounting information in MSMEs.

12. The Effect of Accounting Training on Accounting Information for MSMEs

Accounting training has a significant value of 0.000, the results of the regression test of the level of education owned by MSME owners / managers affect the quality of accounting information for MSMEs in Asemrowo District. Accounting training can determine how well a manager is able to produce accounting information. The more often a manager attends accounting training, the better his ability to produce accounting

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information.

The results of this study are in line with the results of previous research by Fransiska (2016) which proved that owner/manager accounting training affects the quality of accounting information in MSMEs.

CONCLUSIONS AND ADVICE

Conclusion

Based on the results of the analysis and discussion that has been carried out, namely about the factors that affect the quality of accounting information, the following conclusions can be given: :

a) Business turnover does not affect the quality of accounting information for MSMEs in Asemrowo District.
b) The level of education has an influence and is significant on the quality of accounting information for MSMEs in Asemrowo District.
c) Accounting training has an effect and is significant on the quality of accounting information for MSMEs in Asemrowo District.

Advice

Based on the research result and conclusions obtained from the research above, it cannot be separated from imperfections, therefore the following suggestions are written :

a) For future research, it is better for questionnaires to be distributed using technology through link.bit.ly to make it more time efficient and paperless.
b) For future research with the same theme, it is expected to add several other variables that can affect MSMEs in generating contributions from all these variables in producing quality accounting information.
c) A In this study, it shows that udaha turnover does not affect the quality of accounting information in MSMEs. For this reason, parties who have an interest in increasing micro, small and medium enterprises in Asemrowo District to provide guidance and direction regarding the quality of accounting information in operating udaha, because accounting information is very necessary in managing a business, and do not see that the business is classified as small or large.

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