



The Effect of Accounting Information and Information Technology on Business Decision Making of MSME Registered at the Koperindag Office of Asahan Regency

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ABSTRACT

This study aims to determine and analyze the influence of accounting information and information technology on business decision making of Micro, Small and Medium Enterprises (MSME) registered at the Koperindag Office of Asahan Regency. This research is a quantitative research. The population in this study were MSME registered at The Koperindag Office Of Asahan Regency as many as 13,572 MSME. The number of samples was calculated using the Slovin formula and obtained as many as 99 MSME engaged in the snack sector were selected using the Simple Random Sampling method. The data is analyzed using Descriptive Statistical Analysis and its data analysis by using the Eviews software program. The results of this study show that: (1) Accounting Information has a positive and significant effect on business decision making on the decision making of micro, small and medium enterprise (MSME) registered with the Koperindag Office of Asahan Regency; (2) Information technology has a significant positive effect on business decision making on the decision making of micro, small and medium enterprise (MSME) registered with the Koperindag Office of Asahan Regency

Keywords : Accounting Information, Accounting Technology and Business Decision Making

INTRODUCTION

Appropriate application of accounting information (IA) and information technology can provide great benefits for MSMEs in managing information finance, produce accurate accounting reports, improve efficiency operations, and ultimately influence business decision making. The MSME sector has become a pillar of the national economy and provides contribute significantly to economic growth, field creation employment, and poverty reduction (Sofiyah et al., 2018). The progress of the national economy through increasing community empowerment activities that have absorbed some of it large workforce, both from micro, small and scale business units medium, of which more than 50 million business units are categorized as micro and small. Information is so important for the company, because of the alternatives that will be taken depending on the availability of that information. One of the information The important thing is about accounting information. Accounting information has an important role to achieve business success, including for small businesses (Prastika & Purnomo, 2019, Ginting et al., 2019). Accounting information is part the most important of all the information needed by management on companies, especially those related to financial data company (Sagita el al., 2021). Accounting information system can be a reliable basis for decision making in the management of small businesses and medium, including as a pricing decision, developing market, including for investment decisions (Prastika & Purnomo, 2019).

The obligation to maintain good accounting records for small businesses in Indonesia has actually been implied in the small business law no. 9 years 1995 and the Taxation Act. Therefore, an information that provided by accounting information systems greatly influence decisions by company owners or SMEs. With the existence of accounting information used by MSMEs can be a guide for making decisions best at allocating scarce resources to activities business and the

economy (Sagita et al., 2021). But in reality, entrepreneurs small businesses do not use accounting information in managing their business, that is cause the quality of financial reports in MSMEs is still low (Prastika & Purnomo, 2019). One of the reasons for the absence of an information system accounting, namely due to the limited accounting knowledge of MSME owners (Prastika & Purnomo, 2019).

Apart from accounting information, the management of a company is not undeniably anything has to be done using as well utilizing information technology, one of which is also UMKM. Apart from remember increasingly competitive business competition, the need for efficiency and effectiveness in the management of the company itself demands every company to be ready and adopt the use of the technology (Sani et al., 2020, Simamora et al., 2021). Systems and utilizing information technology have such accuracy work can be more efficient and effective use compared to manual (Kamal et al., 2020). An information technology utilized by business actors in various activities that provide flexibility in terms of production, promote business, expand market, strengthen quality communications and social networks, and uses data from other areas as well strengthen strong relationships with business partners (Sagita et al., 2021). Information technology is useful for reducing costs in business processes, especially for MSMEs to allocate and save a budget for other uses (Fatimah & Azlina, 2021). MSME Development and Creative Economy in Asahan Regency received support from Creative Building Asahan District. Due to decreased sales, capital difficulties, product distribution barriers, as well as raw material difficulties, have become four problems experienced by the community during the 2 (two) years during the pandemic. To overcome this, the Asahan Regency government then activated it national economic recovery program. State Wealth Service Office and Auction (KPKNL) Range Asahan District participated in trying to activate national economic recovery program through the openness of auction services MSMEs. Nationally, the auction.go.id application is a powerful marketing tool prioritizing easy user access, both via the web and via the application playstore. In addition, to accelerate the submission of tenders MSMEs, KPKNL Kisaran has provided online facilities via the web bit.ly/lelangumkm Kisaran, before being posted nationally to the app auction.go.id.

The convenience of the initial stages of submission to marketing facilities is expected can be a new support for the revival of MSMEs in Asahan District. On this basis, MSMEs need to take advantage of technology information. Based on the results of observations made by researchers at the Department Koperindag Asahan Regency related to MSMEs registered with the Service with various types of Business Products as many as 13,572 according to the list Table 1 below :

Table 1. MSMEs Registered

NO	SUB DISTRICT	BUSINESS MICRO	BUSINESS MICRO YEAR 2022	AMOUNT / TOTAL
1	Sei Kepayang	257	12	269
2	Sei Kepayang Timur	157	8	165
3	Sei Kepayang Barat	235	10	245
4	Tanjung Balai	578	33	611
5	Air Joman	1338	42	1380
6	Simpang Empat	481	23	504
7	Sei Dadap	416	19	435

8	Air Batu	436	16	452
9	Teluk Dalam	337	15	352
10	Pulau Rakyat	600	13	613
11	Rahuning	335	10	345
12	Bandar Pulau	173	9	182
13	Aek Songsongan	296	12	308
14	Aek Kuasan	199	9	208
15	Aek Ledong	274	15	289
16	Kisaran Timur	1969	68	2037
17	Buntu Pane	336	13	349
18	Tinggi Raja	465	16	481
19	Setia Janji	233	11	244
20	Bandar Pasir Mandoge	283	13	296
21	Kisaran Barat	2013	70	2083
22	Meranti	366	18	384
23	Pulo Bandring	548	17	565
24	Rawang Panca Arga	244	13	257
25	Silau Laut	496	13	509
	Jumlah	13074	498	13572

Source: Data from the Asahan District Koperindag Office, 2023

Based on the Table 1 above there are several special phenomena where from the results of observations on MSMEs in Asahan, there are limited resources, financial, labor, or technology influencing decision making MSME business decisions.

And this research explores how accounting information and information technology can help SMEs overcome these limitations and optimizing the decision making of MSME actors. So role Information Technology in improving the operational efficiency of SMEs such as accounting information systems, *e-commerce*, or digital platforms, can help MSMEs in Asahan increase the operational efficiency of MSME actors. Effective application of information technology can influence decision making MSME business decisions, including decisions related to inventory, management production or marketing.

Sustainable Accounting Information can support Growth MSMEs where accurate, relevant accounting information can help MSMEs in measuring their financial performance, identifying weaknesses and opportunities, and make the right strategic decisions for growth business. This research can examine how accounting information can be affect the sustainability and growth of MSMEs in Asahan, incl in terms of access to funding sources, relationships with suppliers or partners business, or the development of new products and markets.

Differences Influence of Accounting Information and Information Technology on MSMEs with Different Levels of Experience and Education. this research can compare the influence of these two factors on SMEs with different levels of experience and education in Asahan, so it can provide insight into how SMEs with the characteristics respond differently to accounting information and information technology.

LITERATURE REVIEW

Contingency Theory

Companies are considered as contingency-based organizations when they can adapt to the business environment, such as the choice of product market domain for deal with entrepreneurial problems, innovation to deal with technical problems, and ability to reduce uncertainty and to solve problems administration. Therefore the contingency theory shows the behavior of the company necessary for the survival of the company both in the short term and long term (Pratono, 2016). Contingency theory supports realization of the effectiveness of accounting information systems. Application of theory in systems Accounting information is closely related to technological effects, environmental effects, and organizational structure effect. According to Pramiswari and Dharmadiaksa (2017) relationship between the application of knowledge of accounting information systems with theory This contingency is as a basis for building usage relationships accounting information later with the actions that occur in the situation organization or company that directs the research evaluation is true and which is the result is false, then it is used as decision-making, which means that it can be said that each Organizational or company behavior greatly influences decision making decision (Landau, 2019). Use of Accounting Information Systems in a company or governance views of a computer user increases ability to use a computer. Thus getting proficient users, the more effective the application of accounting information systems in a company that will result in increased individual performance concerned (Paranoan, 2019, Mustika, 2021).

Theory of Motivation

Provision and use of accounting information in a the company will always be influenced by the motivation of business people in carry out its business activities. The behavior of these activities is directed towards the goal which are expected. Then the business person will reassess his needs after seeing the results obtained from the performance carried out. According to Rawi (2017) motivation is a desire within a person that causes the person takes the action. Someone often performs actions for something to achieve a goal. Based on a managerial perspective the theory of motivation will greatly influential when he realizes the benefits or positive consequences of provision of accounting information in making a decision. There by also the motivation of a company manager to provide information accounting will be affected by how much benefit from that information served. The higher the level of use of accounting information, it will be motivating owners to provide more and more accounting information complete and deep. The use of accounting information will increase because business owners know the need for such information in retrieval business decisions.

Theory of Acceptance of Information Technology

In the context of information technology (IT), there are several theories relevant to understanding and developing IT systems and applications. Theory acceptance of technology such as *the Technology Acceptance Model (TAM)* and *Unified Theory of Acceptance and Use of Technology (UTAUT)* discusses variables - variables that affect an individual's intention to use technology, including perceived usefulness, perceived ease of use, social factors, and psychological factors (Chabibie and Hakim, 2016). *Technology Acceptance Model (TAM)* is one model to predict and explain usage computer technology to determine the most influential factors towards users when accessing a *website* , especially against new technology introduced or to be used. TAM models a

theory in information systems about how users the system can accept and use the technology. This model can demonstrated that when a user is introduced to a new technology, a number factors influence their decisions about how and when they going to use about how. Next is the theory of technology acceptance another is *the Unified Theory of Acceptance and Use of Technology* (UTAUT). The UTAUT model is a theory used to determine the level user acceptance of an information system (Putri and Mahendra, 2017, sari et al., 2022). The successful use of such technology depends on acceptance and the use of each individual user. This is related to the plan local government of Asahan Regency through the Wealth Service Office State and Auction (KPPNL) Range of Asahan District to activate national economic recovery program through the openness of auction services MSMEs have provided online facilities via the web bit.ly/lelangumkm_kisaran, before being posted nationally to the auction.go.id application.

Definition of MSME

According to Rudjito in *Entrepreneurial Mindsets & Skills* (2021) states that UMKM (Micro, Small and Medium Enterprises) is a business which helps the Indonesian economy. Because, through MSMEs will create new jobs and increase the country's foreign exchange through taxes business entity. Small and Medium Enterprises (MSMEs) are an economic enterprise productive stand-alone, carried out by individuals or entities business that is not a subsidiary or not a branch of the company owned, controlled, or become part directly or indirectly of the business medium or large businesses that meet the criteria for small businesses as referred to in the Constitution No. 20 of 2008 concerning Micro, Small, and Medium, (MSMEs) which was approved by President Dr. H. Susilo Bambang Yudhoyono on 14 July 2008 in Jakarta in the Table 1 below:

Table 2. Criteria for Micro, Small and Medium Enterprises Based on Assets and Yearly Turnover

No	Description	Criteria	
		Asset	Omzet
1	Micro Business	Maks. 50 Million	300 Million
2	Small Business	> 50 Million -500 Million	>300 Million -2,5 Billion
3	Medium Business	>500 Million -10 Billion	> 2,5 Bilion-50 Billion

Definition of Accounting Information

According to Romney & Steinbart (2018) an accounting information system is a system that can collect, record, store, and process data to generate information for decision makers. This is included people, procedures and instructions, data, software, technology infrastructure information, internal controls and security measures". It can be concluded that the accounting information system is a system that can produce information by carrying out activities to collect, record, store, process up to produce data reports accounting that can be used for users to make good decisions internal and external users.

Benefits of Using Accounting Information

According to Romney & Steinbart (2018) an accounting information system properly designed can provide benefits as well as add value to organization with: (1)Improve the quality and reduce the

cost of products or services (service). (2)Increase time efficiency. (3)Share knowledge. (4)Improving the efficiency and effectiveness of its supply chain (supply chains). (5)Improving the internal control structure. (6)Improving organizational ability for decision making.

Definition of Information Technology

Information technology is a technology that used to process data, including processing, obtaining, compiling, store, manipulate data in various ways to obtain quality information, namely information that is relevant, accurate and timely, which serves for personal, business, and government purposes and constitutes strategic information for the benefit of decision making (Simarmata et al., 2020, Nurhayati et al., 2022). So, information technology is a tool that serves to help humans in processing and storing information that is utilized for end information to other parties. Information technology has an important role in a company, because technology plays a role in making changes to set of tasks. The most common reason is because of the need to maintain and improve competitive position, reduce costs, and increase flexibility (Simarmata et al., 2020). Reasons why information technology is important, namely: the increasing complexity of management tasks, international economic influence (globalization),the need for a faster response time and pressure due to business competition.

Definition of Decision Making

According to Sukatin et al (2022) states decision making is a very important thing for individuals and organizations. Making decisions is sometimes easy but most of the time it is very difficult. The ease or difficulty of making a decision depends on a lot the available alternatives. Decision making is make an assessment and make a choice (Haudi, 2021). Decision this was taken after going through some calculations and considerations consideration of several alternatives. Before the choice is dropped or choice decided, there are several stages that may be passed by the maker decision. These stages may include problem identification main, arrange the alternatives to be selected and arrive at decision the best decision (Azzahra, 2022). Decision making can also be interpreted as a way of used to give an opinion that can solve something problem in a certain way or technique so that it can be more acceptable to all party. Decision making as a process of thought and consideration depth generated in a decision. Decision-making is a dynamic process that is influenced by many forces including organizational environment and knowledge, skills and motivation.

Implications of Decision Making Theory in the Use of Information Accountancy

The use of accounting information is the use of information accounting derived from accounting records for retrieval business decisions. According to Wahyudi (2017) accounting information is possible management to implement strategy and perform activities operations necessary to achieve overall organizational goals. Accounting information is primarily financial in nature and is primarily used for decision-making, monitoring and implementation purposes company decisions (Lubis et al., 2022). So the theory of decision making is right for implement in the use of accounting information with factors - factors that can influence it include: 1) Knowledge of Accounting,2) Business Scale,3) Business Age,4)Environmental Uncertainty.

Research Conceptual Framework

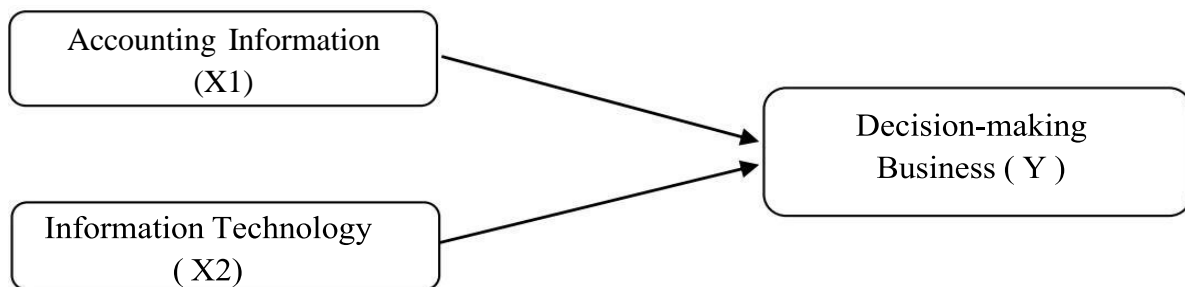


Figure 1. Conceptual Framework

Source: author, 2023

H1: It is suspected that there is a positive effect of accounting information on decision making MSME business decisions

H2: It is suspected that there is a positive influence of information technology on decision making MSME business decisions

RESEARCH METHODS

Population

The population is the generalization area which consists of objects or subjects which has certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn (Sugiyono, 2022). Population in this study are MSME actors registered at the Koperindag Service Asahan Regency as many as 13,572 MSMEs

Sample

The sampling technique in this study uses Simple Random Sampling is a technique for taking sample members from the population done randomly without regard to strata in the population (Sugiyono, 2022). So to determine the number of samples, used the formula Slovin taken from this population according to Sugiyono (2022) is a the formula used to find the sample size that is considered capable represent the entire population. In the Slovin formula there is a provision as follows: Value of $e = 0.1$ (10%) for a large number of populations Value of $e = 0.2$ (20%) for a small population. So the range of samples that can be taken of the Slovin technique is between 10-20% of the population. Slovin formula and the number of research samples can be calculated as follows:

$$n = \frac{13.572}{1(13752) \times 0.1^2}$$

$$n = 99$$

The sample to be involved in this study is MSME actors registered at the Koperindag Office of Asahan District 2022 with a total of 99 MSME respondents engaged in the Culinary sector Food for Snacks.

This study used the Cluster Random Sampling method as a technique determination of the sample, due to the large enough population, and also the technique determining the sample by cluster random sampling method is often used in research in the health sector. As for the formula in the determination Random Sampling Clusters are as follows as an example in the formula below, is Sei Kepayang District :

$$f_i = \frac{N_i}{N}$$

$$= 269 / 13.572$$

$$= 0,01982$$

Then get the sample size per cluster, using the following formula:

$$N_i = f_i \times n$$

$$= 0,1982 \times 99$$

$$= 1,962 \text{ rounded to } 2$$

With using the cluster random sampling technique to get an even distribution of numbers .The sample for each MSME in the district is:

Table 3. Cluster Sample per District

No	Sub Distric	Total	fi= Ni/N	Sample	Cluster Sample	Rounding Off
1	Sei Kepayang	269	0,019820218	99	1,962,201,592	2
2	Sei Kepayang Timur	165	0,012157383	99	1,203,580,902	1
3	Sei Kepayang Barat	245	0,018051872	99	1,787,135,279	2
4	Tanjung Balai	611	0,045019157	99	4,456,896,552	4
5	Air Joman	1,380	0,101679929	99	10,066,313	10
6	Simpang Empat	504	0,037135279	99	3,676,392,573	4
7	Sei Dadap	435	0,032051282	99	3,173,076,923	3
8	Air Batu	452	0,033303861	99	3,297,082,228	3
9	Teluk Dalam	352	0,02593575	99	2,567,639,257	2
10	Pulau Rakyat	613	0,045166519	99	4,471,485,411	4
11	Rahuning	345	0,025419982	99	2,516,578,249	3
12	Bandar Pulau	182	0,013409962	99	1,327,586,207	1
13	Aek Songsongan	308	0,022693781	99	224,668,435	2
14	Aek Kuasan	208	0,01532567	99	1,517,241,379	2
15	Aek Ledong	289	0,02129384	99	2,108,090,186	2
16	Kisaran Timur	2,037	0,150088417	99	1,485,875,332	15

17	Buntu Pane	349	0,025714707	99	2,545,755,968	2
18	Tinggi Raja	481	0,035440613	99	350,862,069	3
19	Setia Janji	244	0,01797819	99	1,779,840,849	2
20	Bandar Pasir Mandoge	296	0,021809608	99	2,159,151,194	2
21	Kisaran Barat	2,083	0,153477748	99	1,519,429,708	15
22	Meranti	384	0,028293546	99	2,801,061,008	3
23	Pulo Bandring	565	0,041629826	99	4,121,352,785	4
24	Rawang Panca Arga	257	0,041629826	99	4,121,352,785	4
25	Silau Laut	509	0,037503684	99	3,712,864,721	4
Jumlah		13,572				99

Source: Author, 2023

Data Collection Techniques

Collection technique data is carried out according to the type of data needed. In this research the author uses a questionnaire. This research is a likert measurement scale. According to Sugiyono (2022) that scale Likert is used to measure attitudes, opinions and perceptions of a person or a group of people about social phenomena. The level of agreement is generally shared into five groups, namely: Strongly Agree (5), Agree (4), Less Agree (3), Disagree (2), Strongly Disagree (1).

The data analysis technique used in this study is analysis quantitative data to quantitatively estimate the effect of some independent variable to the dependent variable.

Validity Test

According to Sugiyono (2022), validity tests are used to measure legitimacy or whether a questionnaire is valid or not. Validity test is an instrument that used to measure data that has been obtained is really data valid or correct. there are two ways to find out if a questionnaire is declared valid, namely:

- if $r_{hitung} \geq r_{tabel}$, the significance value (α) $\leq 0,05$ then the questionnaire is valid
- if $r_{hitung} \leq r_{tabel}$ the significance value (α) $\geq 0,05$ then the questionnaire is not valid.

With $N = 30$ and r -table at $\alpha = 5\%$ it is obtained that is 0.361 if the value of each each item statement of the independent variable and the dependent variable α 0.361 can be interpreted that all statements for independent variables and variables dependent declared valid.

Reliability Test

According to (Sugiyono, 2022) A reliable instrument is an instrument that when used several times to measure the same object will generate the same data. Cronbach Alpha method (α) is measured based on Cronbach Alpha scale (α) from 0.00 to 1.00. Reliability testing using Cronbach's Alpha formula :

$$\alpha = \frac{Nc}{\zeta + (N - 1)c}$$

The reliability test is carried out based on the significant level used by 0.60. The results of the reliability test can be said to be reliable or not, can be seen in several criteria as follows:

- a. If the reliability of the rcount instrument \geq significant level can be said reliable.
- b. If the reliability of the rcount instrument \leq significant level can be said unreliable

If the *Cronbach alpha* value of each independent variable statement item and dependent variable ≥ 0.361 it can be concluded that each item statement from independent variables and dependent variables are reliable.

Linearity Test

According to Sugiyono (2022) the linearity test can be used to find out whether the dependent variable with the independent variable has a linear relationship or not significantly. Linearity test can be done through a test of linearity. Criteria what applies is if the significance value on linearity is < 0.05 , then you can means that between the independent variable and the dependent variable there is a positive relationship linear. The analysis technique uses a significance value ($\alpha = 0.05$) as follows:

- a. If the sig. < 0.05 , then the independent variable and the dependent variable are present linear relationship.
- b. If the sig. > 0.05 , then the independent variable and the dependent variable are not there is a linear relationship.

Multiple Linear Regression Analysis

The analysis technique used in this research is analytical technique multiple linear regression (Multiple Regression Analysis). Sugiyono, (2022) states that in multiple regression the dependent variable is influenced by two or more independent variables, besides the influence of other variables which is not researched. The multiple linear regression equation can be written as following :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Normality Test

According to Sugiyono (2022) explains the normality test as follows: "Besides the classic assumption test of multicollinearity and heteroscedasticity, the assumption test Another classic is the normality test, which tests independent variable data (X) and dependent variable data (Y) in the resulting regression equation. The test criteria for this test of normality are:

- a. If the prob. > 0.05 , then the data distribution is normal
- b. If the prob. < 0.05 , then the data distribution is not normal

Multicollinearity Test

According to Nuryanto and Zulfikar Bagus Pambuko (2018: page 14) Multicollinearity test, aims to test the correlation between variables free (independent) on the regression model. The regression model is good, it doesn't happen correlation between independent variables. If there is a correlation

between the independent variables, then there is a multicollinearity problem. To detect presence or absence multicollinearity in the panel data regression model by looking at Centred Variance of Inflation Factor (VIF) To determine whether there is multicollinearity in the regression model, it can be known with the following conditions:

- a. If the Centered VIF value < 10 , then the regression model is free from multicollinearity
- b. If the Centered VIF value > 10 , multicollinearity occurs in the model regression

Heteroscedasticity Test

Heteroscedasticity test is used to find out in a model regression there is the same variance in the residual or not, if the variance the residuals are the same then it is called homoscedasticity and if the residual variance is not the same, it is called heteroscedasticity (Nuryanto and Pambuko, 2018:56). A good regression model is homoscedasticity. To detect it can seen in the probability value of each variable. The criteria in this heteroscedasticity test is:

- a. If the variable probability value is > 0.05 then there is no heteroscedasticity.
- b. If the variable probability value is < 0.05 then heteroscedasticity occurs.

Partial Test (t test)

The t test is a test to find out the significant or whether or not the influence of the independent variables individually on the dependent variable (Nuryanto and Pambuko, 2018:50). Test criteria:

- a. If $t_{count} > t_{table}$ or $-t_{count} < -t_{table}$ the prob value. $t < 0.05$, then H_0 rejected and H_1 accepted. Means accounting information and information technology individually significantly influence the decision MSME business decisions.
- b. If $t_{count} < t_{table}$ or $-t_{count} > -t_{table}$ the prob value. $t > 0.05$, then H_0 accepted and H_1 is rejected. Means accounting information and information technology individually did not significantly influence the making business decisions for MSMEs.

Determination Test (R2 Test)

The coefficient of determination (R^2) is an indicative measure the magnitude of the contribution of the independent variables that have a linear effect to variation (rise and fall) of the dependent variable (Nuryanto and Pambuko,2018:51). The properties of R^2 are that its value is always non-negative, because it is the ratio of two quantities square. The value of the coefficient of determination is between zero and one or $0 \leq R^2 \leq 1$. The greater the value of R^2 , the more precise or suitable a regression line is, conversely, the smaller R^2 , the more imprecise the regression line is for represent the observed data. If the total determination (R^2) is obtained close to one (1), it can be said that the model is stronger explain the relationship of the independent variable to the dependent variable. otherwise if determination (R^2) is getting closer to 0 (zero, if in the empirical test the value is obtained Adjusted R^2 negative then the value of Adjusted R^2 considered to be zero.

RESULT

Descriptive Analysis

The results of the answers to the questionnaire obtained from 99 respondents for the Accounting Information variable (X1) the majority answers of the respondents answering agree is 363 frequencies or the percentage level is 45.9 % . The frequency of the Information Technology

Variable (X2) in the respondent's answer answering agree is 356 frequencies or the percentage level is 45%. The majority of Business Decision Making Variable (Y) answers respondents who answered agree were 387 frequencies or levels the percentage is 48.9%.

Validity Test

There is a value for each item > 0.361 , so that all questions for valid accounting information variables business , information technology variables and business decision making variables.

Reliability Test

Variabel	Cronbach's alpha	Condition Reliabel	Information
Accounting Information	0,901	0,60	Reliabel
Information Technology	0,660	0,60	Reliabel
Business decision making	0,872	0,60	Reliabel

Table 4. Conclusion of Reliability Test

Based on the results of the reliability testing of all the research variables above, it can be seen that each variable produces a value of cronbach's alpha > 0.60 , meaning that the reliability test consists of accounting information, Information Technology and business decision making are declared reliable.

Linearity Test

The linearity test used in this study is with using the Ramsey-Reset test. The applicable criterion is if the significance value at linearity < 0.05 , it can be interpreted that between the independent variables and variables bound there is a linear relationship.

Table 5. Linearity Test

Dependent Variable: Y
Method: Least Squares
Date: 06/30/23 Time: 02:20
Sample: 1 99
Included observations: 99

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.174481	1.828540	0.095421	0.9242
X1	0.496243	0.068223	7.273794	0.0000
X2	0.487624	0.070044	6.961664	0.0000

R-squared	0.779011	Mean dependent var	33.66667
Adjusted R-squared	0.774407	S.D. dependent var	3.331973
S.E. of regression	1.582575	Akaike info criterion	3.785818
Sum squared resid	240.4362	Schwarz criterion	3.864458
Log likelihood	-184.3980	Hannan-Quinn criter.	3.817636
F-statistic	169.2052	Durbin-Watson stat	1.744581
Prob(F-statistic)	0.000000		

Source: Eviews Data Processing Results (2023)

Based on the linearity test in Table 5 above, the probability f-statistic is obtained equal to 0.0000 < 0.05, it can be concluded that between the independent variables and variables bound there is a linear relationship.

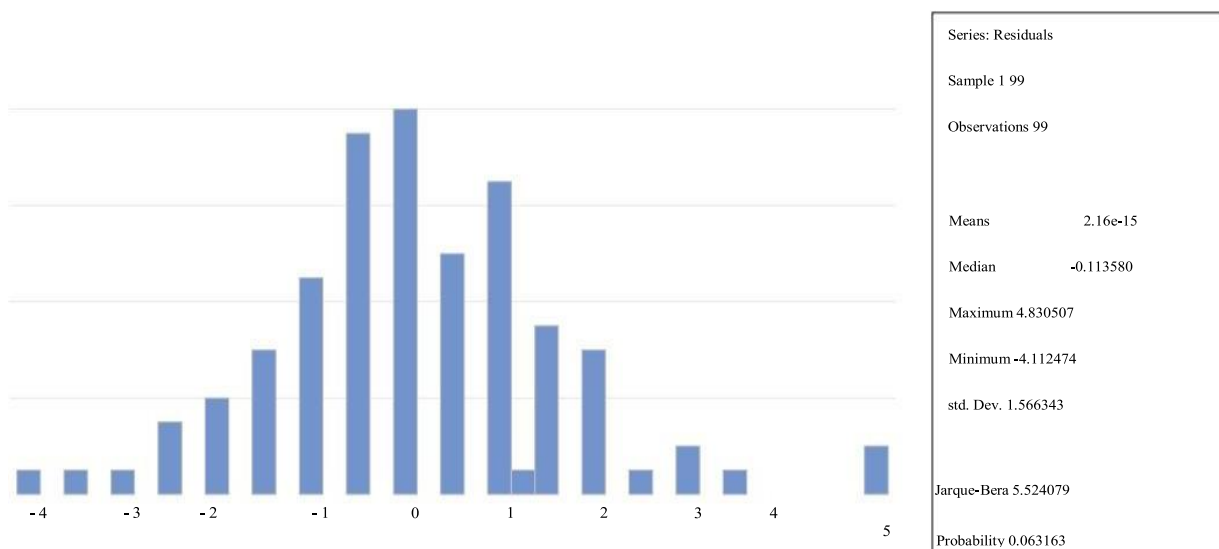
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.174481	1.828540	0.095421	0.9242
Accounting Information X_1	0.496243	0.068223	7.273794	0.0000
Information Technology X_2	0.487624	0.070044	6.961664	0.0000

Multiple Linear Regression Analysis

Source: Data results obtained by EViews (2023)

The constant values and regression coefficients in the table above can be explained that accounting information systems and information technology have a positive effect on business decision making.

Normality Test



Source: EViews results processed data (2023)

Based on the picture above, the probability value is 0.063 > 0.05 so you can concluded that the research model is normally distributed.

Multicollinearity Test

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	3.343559	132.1647	NA
Informasi Akuntansi X ₁	0.004654	216.5460	1.963819
Teknologi Informasi X ₂	0.004906	225.2181	1.963819

Source: Data processed by EViews (2023)

Based on the data above, it can be seen that the research data is not multicollinearity occurs. It can be seen that the value is Centered VIF the amount of Accounting Information (X₁) is 1.963819 < 10 and Technology Information (X₂) is 1.963819 < 10, it can be stated that no there is multicollinearity.

Heteroscedasticity Test

Heteroskedasticity Test: Breusch-Pagan-Godfrey

F-statistic	2.767781	Prob. F(2,96)	0.0678
Obs*R-squared	5.397327	Prob. Chi-Square(2)	0.0673
Scaled explained SS	7.594153	Prob. Chi-Square(2)	0.0224

Based on the results of the heteroscedasticity test in the table above, it can be seen that prob value Chi-square is 0.067 > 0.05. It can be concluded no heteroscedasticity occurs in the regression model.

Partial Test (t test)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.174481	1.828540	0.095421	0.9242
Informasi Akuntansi	0.496243	0.068223	7.273794	0.0000
Teknologi Informasi	0.487624	0.070044	6.961664	0.0000

Source: Data processed by EViews (2023)

Based on the above test partially it can be concluded:

1) Statistical results for accounting information variables obtained prob values. smaller than 0.05 (0.0000 < 0.05) and tcount (7.273794) > ttable (1.98472) then H₁ is accepted H₀ is rejected. So it can be concluded that Accounting Information has a significant effect on Retrieval. Business Decisions for MSME Actors registered with the Koperindag Service Asahan District.

2) Statistical results for the information technology variable obtained the prob value smaller than 0.05 (0.0000 < 0.05) and tcount (6.961664) > ttable (1.98472) then H₁ is accepted H₀ is rejected.

So it can be concluded that Information Technology has a significant effect on Intake Business Decisions for MSME Actors registered with the Koperindag Service Asahan District.

Determination Test (R2 Test)

R-squared	0.779011	Mean dependent var	33.66667
Adjusted R-squared	0.774407	S.D. dependent var	3.331973
S.E. of regression	1.582575	Akaike info criterion	3.785818
Sum squared resid	240.4362	Schwarz criterion	3.864458
Log likelihood	-184.3980	Hannan-Quinn criter.	3.817636
F-statistic	169.2052	Durbin-Watson stat	1.744581
Prob(F-statistic)	0.000000		

Source: Data processed by EViews (2023)

From the table above to strengthen and increase confidence can be seen from Adjusted R-squared value of the coefficient of determination is 0.774. This is meaningful all independent variables namely Accounting Information and Information Technology able to provide an explanation of the dependent variable, namely retrieval business decisions by 77.4% and the remaining 22.6% explained by other variables outside this research mode.

CONCLUSION

Based on the results of the research and discussion in the previous chapter, then some conclusions can be drawn as follows:

1. The results of the first test in this study show that accounting information has a positive and significant effect on business decision making.
2. The findings in this study state that information technology positive and significant effect on business decision making.

Research Limitations

This research has several limitations that need to be considered for further researchers. These limitations include:

1. Due to time, distance and manpower limitations, this research just researching on the type of business in the field of snacks, the author experiences difficulty getting detailed data on the types of MSME businesses that are registered at the Koperindag Office of Asahan Regency which is confidential. Very short research time is not possible researchers to distribute questionnaires in the field of business other than snacks.
2. The scope of this research is limited to variables of accounting information and information technology that influences business decision making MSME actors in the snack sector, so it is

still possible to looking for other variables related to decision making decisions in other MSME fields.

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