

## The Influence of Accounting Information on the Success of Micro, Small and Medium Enterprises in Biletepong Hamlet, Beleka Village, District. Gerung West Lombok, West Nusa Tenggara

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### Abstract:

Accounting information is a system commonly used by entrepreneurs to manage finances in running their business. Business owners, whether large, medium or small, are expected to be able to implement an accounting information system in managing their business. This will really help business owners to manage income and earnings in their business. Not only that, with an accounting information system, business owners can find out whether their business is experiencing a profit or loss. Usually, companies that implement an accounting system in managing their business will understand and understand where the costs or budget obtained or spent are used. So in this case the use of accounting information has a big influence on the progress of a business because with accounting information it can make it easier for entrepreneurs to manage the finances of the business they run.

**Keywords:** *Accounting and Micro Small Enterprises*

### INTRODUCTION

Micro, small and medium enterprises or what we often call MSMEs are productive businesses carried out by individuals or groups that have met the requirements or criteria for being a micro enterprise. MSMEs are one of the businesses chosen by the community to get out of the economic problems that occur in their lives. The role of the MSME sector is believed to be able to move a country's economy (Audreth, et al, 2019). This is proven by the fact that every year MSMEs experience a significant increase. fast.

In 2018, the number of MSMEs was 64.2 million or 99.99% of the number of business actors in Indonesia. The workforce absorption capacity of MSMEs was 117 million workers or 97% of the workforce absorption capacity of the business world.

Meanwhile, the contribution of MSMEs to the national economy (GDP) was 61.1% and the remaining 38.9% was contributed by large business actors, amounting to only 5,500 or 0.01% of the total number of business actors (Ministry of Finance, 2020). The success of micro, small and medium enterprises is determined by the hard work of the owners who manage and run them. The success of a business is usually seen or identified by the increasing scale of the business it has. The rapidly growing business world requires MSMEs to be able to contribute actively to the world economy. We often encounter MSMEs who have to go out of business or close the business they started and manage. This happens because they lack a solid foundation or knowledge in carrying out operational activities, so they have to suffer

huge losses and the business has to be forced to close. Many factors influence business success among entrepreneurs, both internal and external factors. Internal factors mostly come from within an entrepreneur, one of which is; Educational background, age (Age), experience, self-efficacy (Confidence/belief), and Motivation and others. Meanwhile, for external factors, they are faced with problems outside the organization such as; environment, opportunities, and global information systems and so on. Apart from internal and external factors, the problem that MSMEs often face is financial management and there are still many other entrepreneurs who do not use accounting information in managing their business. Where accounting information should be used as a basis for entrepreneurs to make business decisions in order to achieve success in the business they manage and initiate. MSMEs in a business are a series of processes that include identification, measurement, recording, classifying, summarizing and presenting financial data. from product sales activities (Matahui, 2021). However, in this case, entrepreneurs still think that the accounting process is not very important to implement. In Indonesia, most MSMEs do not apply accounting information in running and managing their businesses. According to Idrus (2000), one of the managers of the small business clinic and cooperative of the Indonesian Accounting Association (IAI), he stated that small entrepreneurs do not have accounting knowledge and many of them do not understand the importance of recording and bookkeeping for the continuity of their business and business success. Entrepreneurs view too much that the accounting process is not very important for them. Yohanes and Theresa (2017) stated that MSMEs do not use accounting information in their business and have difficulty implementing accounting in their business. With this

condition, one of the problems experienced by MSMEs is difficulty in accessing banking for get additional business capital. This condition is caused by the large number of MSMEs that do not make financial reports and do not even have accounting records. Sariningtyas and Diah (2011) stated that accounting records are one of the components that MSMEs absolutely must have if they want to develop their business by submitting capital to creditors, in this case the banks. The benefit obtained by implementing accounting records is to avoid mixing personal finances with business finances to the point that they are out of control without clarity of their respective financial positions due to the indiscipline of MSME entrepreneurs in differentiating between personal finances and business finances. As explained above, there are still many MSMEs that do not use accounting information in managing their business. However, there are also some who have applied accounting information in starting and managing their businesses, one of which is business actors in Beleke Hamlet, Biletebung Village, Gerung District, West Lombok. In Beleke, precisely in Biletebung hamlet, there are several business actors who have implemented accounting information in running their businesses. This can happen because business actors understand and understand how to use accounting information, making it easier for them to manage financial data from the businesses they manage and run.

## **RESEARCH METHOD**

In this research, the author uses quantitative research methods, where according to Kasiran, quantitative research is a researcher's attempt to find knowledge by providing data in the form of numbers. The figures obtained are used to carry out information analysis. Simply put, quantitative research is scientific research that is systematically arranged on parts and

to find causality of relationships. In this research, researchers used the interview method to search for and obtain various information regarding several influences of accounting information on the success of respondents' Micro, Small and Medium Enterprises.

#### 1. Interview

Interviews are a research method carried out by directly interviewing objects or respondents who wish to ask for information regarding matters relating to the use of accounting information in running a business. According to Koentjaraningrat (1985), he said that interviews are a data collection technique that is often used in qualitative research.

Sugiyono (2016:194) said that interviews are a method used as a data collection technique if the researcher wants to conduct a preliminary study to find problems that must be researched, and also if the researcher wants to know things from the respondents in more depth.

#### 2. Research Object

A research object is something that is of concern in research, a research object is a target in research to get answers to problems or questions that will be asked. According to Sugiyono (2019), the object of research is a scientific target to obtain data with a specific purpose and use regarding something objective, valid and reliable about something. So the object of this research is the owner of micro, small and medium enterprises (MSMEs) in the Biletepong Village area, Beleka District, Gerung West Lombok, NTB. The research was conducted to obtain the required information regarding the influence of accounting information on the success of MSMEs in the Biletepong area, Beleke Village, Kec. Gerung, West Lombok, NTB.

One of the MSME owners we interviewed was Mrs. Ani's grocery store, where Mrs. Ani's business is located in Biletepong, Beleke Village, District. Gerung, West Lombok, NTB. Bu Ani's business was founded in 2010, and there are several types of goods sold at Bu Ani's Grocery shop, one of which is daily necessities such as rice, coffee, sugar and others. Mrs. Ani's Grocery Shop started the business with initial capital of 15 million and throughout the process, Mrs. Ani has been using accounting information to manage the finances of the business she runs.

#### 3. Data Collection Techniques

Data Collection Techniques are methods or steps that must be taken by researchers to obtain or obtain data and information in research. According to Sugiyono (2019), he stated that data collection techniques are the most strategic step in research, because the main aim of research is to obtain data.

#### 4. Data first

According to Sugiyono (2019), primary data is a source of data obtained directly from data collection. The data obtained is the result of a questionnaire distributed by respondents, after which the respondents will answer the questions that have been arranged systematically in the questionnaire sheet. The primary data contained in this research uses questionnaires and data sources obtained or obtained directly from respondents, namely people or objects that respond to and answer questions asked by researchers. According to Sugiyono (2019), a questionnaire is data collection carried out by giving written questions to respondents or objects to be answered. For this reason, we have conducted an interview with one of the entrepreneurs or owners of MSMEs in the Biletepong area, Beleke Village, District. Gerung

West Lombok NTB, namely the owner of MSMEs in the name of Mrs. Ani. There are several statements from respondents we have interviewed regarding the influence of accounting information on the success of micro, small and medium enterprises or the businesses they run. According to Mrs. Sri, as the business owner, she said that in running her business, she uses accounting information. She has applied this since she first opened the business because having accounting information in running her business can make it easier for Mrs. Ani to monitor the development of her business and find out how much profit and loss she has experienced over the course of a year period (one year).

The type of accounting information used by Mrs. Ani in running her business is by using the accounting equation, namely by recording all transactions that have been carried out when purchasing or selling the goods she sells, or what we usually call debiting and crediting all transactions that have been carried out. There are several conveniences and benefits that Mrs. Ani gets from using accounting information in running her business, one of which is being able to find out whether the business she is running experienced a profit or loss during this period (one year), apart from knowing the profit/loss with accounting information as well. we can find out the expenses and income that occurred during one period.

So, according to Mrs. Ani, the use of accounting information in running a business is very important, especially for owners of micro, small and medium enterprises (MSMEs), because with accounting information we can monitor or know the development or progress of the business we are running, whether it is experiencing profit or loss. Apart from that, there are several benefits that we get from

using accounting information in running a business, one of which is that we can find out how much expenses and income we get, as well as knowing whether we have experienced a profit or loss.

The forms of accounting information used by Mrs. Ani in running her business are:

## RESULTS AND DISCUSSION

Jgd	Kas	Peralatan	Utang Usaha	Modal	keterangan
1/1/20	RP 15.000,000			RP 15.000,000	Modal awal
15/1/20	R- 2.000,000	RP 10.000,000	RP 1.000,000		
20/1/20	RP 5.000,000			RP 5.000,000	Pendapatan jasa
	RP 5.000,000	RP 10.000,000	RP 1.000,000	RP 1.000,000	
30/1/20	RP -1.000,000			RP -1.000,000	Beban listrik
		RP 20.000,000		RP 20.000,000	

Accounting information is a tool used to calculate and manage finances in running a business. Accounting information is very useful and useful for entrepreneurs or business owners, both large business owners and MSMEs and others. The benefit of accounting information for MSME owners is that they can determine whether what happened to their business is profit/loss, apart from that, business owners can also find out their expenses and income during one period of running their business. Not many business owners use accounting information, there are still many who don't know and apply accounting information in managing and running their business. In fact, as we already know, by using accounting information in managing and running a business, we can manage both outgoing and incoming finances so that we can know whether the business we are running is experiencing profit/loss. However, on the other hand, there are still many business owners who use accounting information so that it can make it easier for

business owners to manage finances during the business process.

Like what Mrs. Anii did, in running her business she has used/implemented an accounting information system in managing her business. According to her, there are many benefits that can be gained from using accounting information in managing her business. One of the benefits that Mrs. Ani feels when using accounting information is that it makes it easier for her to manage her business finances so that she knows that her business is experiencing profit/loss.

In running a business, we actually really need accounting information. Accounting information can help us in managing finances so that we can minimize or anticipate losses that will occur in the business we run. Accounting information is not only used by owners of large businesses, but can also be used by micro, small and medium businesses. All Businesses are not required to use accounting information in managing and running their business, however, it would be better if business owners used accounting information in running their business, this is because accounting information systems can make it easier for entrepreneurs to manage their finances while running their business.

## **CONCLUSION**

Accounting information is a system used by entrepreneurs to use and manage their business finances. The use of accounting information by every entrepreneur is of course very useful for the progress of the business they start. The existence of accounting information in a business will provide significant benefits, especially in terms of managing finances. With accounting information, entrepreneurs can know whether their business will experience a profit or loss. There are still many entrepreneurs who do not know and do not use accounting information in

running their business, this will certainly have a big impact on the continuity of the business they manage. Usually, a business that uses financial accounting information will be more organized and controlled.

## **SUGGESTION**

It is best for business owners to use accounting information when managing and running their business. This will make it easier for business owners to overcome various problems that occur in their business, especially financial problems or costs used while running or managing their business.

Suggestions describe things that will be done related to further ideas from the research. Obstacles or problems that can influence research results are also presented in this section.

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