Research Article

Accounting Information as a Mediation of Business Experience on Business Success

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ABSTRACT

The purpose of this study is to determine and analyze the effect of business experience on business success through the use of accounting information as an intervening variable. The quantitative method used in this study was a population of 163 coffee shop SMEs in Surabaya and 62 samples were obtained through purposive sampling. Research data obtained directly by distributing questionnaires. Furthermore, the data were analyzed by path analysis through IBM SPSS Statistics 22 software. This study shows that business experience has a positive effect on the use of accounting information, business experience and the use of accounting information has a positive effect on business success. However, business experience does not have a positive effect on business success through the use of accounting information, which means that the use of accounting information by MSME actors is not able to mediate the effect of business experience on business success.

Keywords: *business experience, use of accounting information, and business success.*

Introduction

MSMEs are one of the economic activities that can provide an important influence on economic growth in Indonesia. Yolanda, Surya, & Zarefar (2020) stated that in 1998 many large businesses collapsed, but MSMEs continued to show their existence in increasing gross domestic product, expanding business fields, and reducing poverty in Indonesia. However, the growing growth of MSMEs in Indonesia is not free from problems. If these problems can be overcome, then MSMEs will make a better contribution every year. Sandi (2019) mentions several MSME problems, but there is one MSME problem that often occurs, namely the difficulty in obtaining additional capital from financial institutions for business development. One way that SMEs need to do to eliminate these problems is to use financial reports which are a form of presentation of the use of accounting information. When running a business, accounting information is needed because it can be used as the basic capital for decision making, such as market development decisions and prices, as well as those related to the government and creditors (banks). However, the facts that actually occur in the field show that there are still many MSMEs that do not use accounting information (Yolanda et al., 2020). In addition, Tambunan (2019) stated that the success of a business is not an easy thing, so it requires expertise from

business actors to be able to solve various problems that exist in the business being run.

The use of accounting information will work well if MSME actors have business experience. This statement is supported by Sukriani, Dewi, & Wahyuni (2018) who stated that someone who has extensive experience will find it easier to interact in carrying out a job. The business experience that the company has or the length of time the company operates can indicate the need for using accounting information (Ariono & Sugiyanto, 2018). In this regard, research from Fithoriah & Pranaditya (2019) found that business experience has a significant positive effect on the use of accounting information. However, research from Tambunan (2019) found that business experience had a negative effect on the use of accounting information. In addition, Ariono & Sugiyanto (2018) stated that accounting information plays an important role in achieving business success. A successful business can be seen from sales, production, and increased profits as well as an ever-growing business. In this regard, research from Firdarini (2019) found that the use of accounting information has a positive influence on business success.

Coffee shops are considered as non-agricultural SMEs in the business of providing accommodation and food and drink providers. In the last three years, many MSME players have made product innovations by starting a coffee shop business. This is evidenced by the increase in coffee shops in Indonesia from 2016 to the end of 2019, from 1,083 to 3,000 units (Prasetyo, 2020). The city of Surabaya is one of the cities where the coffee shop has increased. According to the Head of Marketing from PT Toffin Indonesia, Ario Fajar, the coffee business is very good and in 2020 it is estimated that there will be an increase of around 15% to 20% (Prasetyo, 2020). With the number of coffee shops increasing every year, it is hoped that each coffee shop will be able to develop its business to be superior to its competitors. For this reason, it is necessary to use accounting information as the basic capital in making the right decisions in financial and non-financial matters.

Table 1. Percentage of Use of Financial Statements at Coffee Shops in Surabaya

No.	Description	Amount	Percentage
1.	Using Financial Statements	13	29,54%
2.	Not Using Financial Statements	31	70,46%
	Total	44	100%

Source: Data processed, 2022

In relation to table 1 above, it can be seen that many SMEs in coffee shops in Surabaya do not use complete financial reports. Coffee shop MSME actors in Surabaya who do not record financial statements only use recording sales and cash disbursements, or have financial reports that are almost complete but not neat. The description of the background and the inconsistency of the results of the previous research above indicate the formulation of the problem: 1. Does business experience have a positive effect on the use of accounting information?; 2. Does business experience have a positive effect on business success?; 3. Does the use of accounting information have a positive effect on business success?; 4. Does business experience have a positive effect on business success through the use of accounting information?. So the purpose of this study is to determine and analyze the effect of business experience on business success through the use of accounting information as an intervening variable.

Literature Review
Decision Usefulness Theory

George J. Staubus has a dissertation with the title An Accounting Concept of Revenue in which he proposes a theory regarding the usefulness of decisions in 1954. According to Scott (2009:59) this approach to decision usefulness on accounting information is an approach based on historical cost in financial statements. The things that are emphasized in this approach are the users of financial statements, the information needed, the decisions

taken, and the ability to use accounting information.

MSMEs

MSMEs in Indonesia have definitions and criteria that can be seen in Law Number 20 of 2008 Article 1 concerning Micro, Small and Medium Enterprises. The total net worth ownership of micro-enterprises does not exceed IDR 50 million, and sales have a yield that does not exceed IDR 300 million per year. In addition, the total net worth ownership of small businesses is between IDR 50 million to IDR 500 million, and sales have results that are between IDR 300 million to IDR 2.5 billion. Meanwhile, the net worth ownership of medium-sized businesses is between IDR 500 million to IDR 10 billion, and sales have yields that are between IDR 2.5 billion to IDR 50 billion.

Financial statements

An entity has a financial position and financial performance that is required to be presented in a structured manner in the form of financial statements (Ikatan Akuntan Indonesia, 2009:5). Several forms of financial statements disclosed in SAK ETAP consist of balance sheets, income statements, statements of changes in equity, and cash flow statements as well as notes to financial statements. Investors and other creditors need financial information from an entity to make decisions, so in this case a financial report is needed (Kieso et al., 2018).

Business Experience

Business experience is a process that can shape knowledge and skills due to employee involvement in it (Fithoriah & Pranaditya, 2019). The length of time a person works to apply their expertise in society can be seen from the experience they have (Trisnaningsih & Haryadi, 2009). If business complexity increases and competition gets tougher, MSME actors will increasingly need business experience in running a business. Tambunan (2019) shows that with business experience, MSME actors will know how to solve problems for the various obstacles they face. In addition, business experience can increase business success, because someone will have good abilities and skills from previous businesses (Firdarini, 2019). And the existence of business experience will make it easier for MSME actors to utilize accounting information for decision making which can later affect business success.

Use of Accounting Information

According to Sitorus (2017) accounting is defined as a way to process financial data carried out within the company when viewed from its activities. Meanwhile, when viewed from its use, accounting is defined as a discipline that has efficiency in carrying out and evaluating various activities on the information produced. Priliandani et al. (2020) stated that economic decisions taken are strongly influenced by accounting information because accounting information contains quantitative information originating from an economic entity. In this case the use of accounting information has a meaning as a way to use accounting information that has benefits for business decision making. If accounting information can be used properly, business actors are able to collect financial and non-financial information accurately in order to make decisions to increase business success (Firdarini, 2019).

Business Success

A condition that indicates the success of the business is the volume of production, the number of sales, increased profits and the business is always experiencing growth. According to Ariono & Sugiyanto (2018), business success is indicated by the existence of wealth other than loans which is always increasing when viewed from an economic point of view. When viewed from a social perspective, business success is characterized by the presence of employees and the viability of a business.

Research Methods

Quantitative is the type of method used in this research. Business experience is an independent variable as measured by indicators from Lestanti (2015), namely mastery of equipment, level of knowledge, and length of

business. The use of accounting information which is an intervening variable is measured by indicators from Novianti et al. (2018) which consist of statutory accounting information, budget information, and additional accounting information. And business success, which is the dependent variable, is measured by indicators from Firdarini (2019) namely an increase in sales, turnover, transactions, number of employees, and number of customers. The research variables were measured by a Likert scale in the form of five alternative answers. The answers are given a score in the form of numbers from 1 to 5.

The population in this study is the perpetrators of MSME coffee shops in Surabaya as many as 163 units. The sample size is calculated using the Slovin formula with an inaccuracy tolerance (e) of 10%. Samples were taken using purposive sampling that is determined based on the criteria. So that the research sample is 62 units of MSME coffee shops in Surabaya that match the criteria. The research data was obtained from primary data which was directly obtained from respondents who were used as samples, namely the perpetrators of MSME coffee shops in Surabaya. The research data collection technique was carried out by distributing offline and online questionnaires.

The research questionnaire was tested with validity and reliability tests. As well as the classical assumption test so that the quality of the data can be tested. Path analysis was used as a data analysis technique and was carried out using IBM SPSS Statistics 22 software. The following is the regression equation to test the hypothesis of this study:

Model 1

• $Z = a + b_1X_1 + e_1$ .... (1)

Model 2

• $Y = a + b_1X_1 + b_2Z + e_2$ .... (2)

Information:

Z = Use of Accounting Information

Y = Business Success

a = Constant

b = Regression coefficient

X1 = Business experience

e = Error term, residual in each equation

Results and Discussion

Questionnaires were distributed to 90 respondents and obtained as many as 62 questionnaires that match the criteria, this was done to obtain research data. Characteristics of respondents at MSME coffee shops in Surabaya are the majority of men as many as 55 people and 7 people for female respondents. The validity test with bivariate correlation showed that the calculated r value exceeded the r table value (0,2500). According to Ghozali (2018:52), the validity of a question in the questionnaire has a calculated r value that exceeds the r table. While the reliability test got Cronbach's Alpha value that exceeded 0,6 so that the research questionnaire had reliable variables and was suitable to be used as a tool to measure the questionnaire instrument.

Kolmogorov-Smirnov is a form of testing carried out in this study for the normality test, so in this case the data will be declared normally distributed if the resulting significance value exceeds 0,05 (Ghozali, 2018:166). The results of the normality test with IBM SPSS Statistics 22 showed a significance value of 0,200. This value means that the data obtained is declared normally distributed because the resulting significance value exceeds 0,05. In addition, the multicollinearity test in the regression model has the result that in the regression model there is no multicollinearity, because the tolerance value exceeds 0,10 or the VIF value does not exceed 10, there is no multicollinearity. While the heteroscedasticity test with the glacier test gives the result that in the regression model there is no heteroscedasticity because the significance probability value exceeds 0,05.

Hypothesis testing is done by testing the path analysis model which is shown in tables 2 and 3.

Table 2. Test Results Model 1

Model Summary ᵇ

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,556ᵃ	0,309	0,298	2,81902

Coefficientsᵃ

Model		Unstandardized Coefficients		Standard-ized Coeffi-cients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,750	1,495		7,860	0,000
	Business Experience (X1)	0,648	0,125	0,556	5,184	0,000

a. Dependent Variable: Use of Accounting Information (Z)

Source: IBM SPSS Statistics 22 Output , 2022

The results of the regression output of model 1 get standardized beta on the business experience variable of 0,556 and a significance value that does not exceed 0,05. So it is stated that business experience has a positive effect on the use of accounting information. And get an R square worth 0,309 which means the use of accounting information is influenced by the business experience variable with a percentage of 30,9%. And e1 is obtained from the calculation of $\sqrt{(1-0,309)}$ worth 0,831.

Table 3. Test Results Model 2

Model Summary ᵇ

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,759ᵃ	0,576	0,562	6,14542

Coefficientsᵃ

Model		Unstandardized Coefficients		Standard-ized Coeffi-cients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,991	4,643		2,583	0,012
	Business Experience (X1)	1,505	,328	0,468	4,591	0,000
	Use of Accounting Information (Y)	1,078	,281	0,391	3,832	0,000

a. Dependent Variable: Business Success (Y)
Source: IBM SPSS Statistics 22 Output , 2022

The results of the regression output of model 2 get standardized beta on the business experience variable of 0,468 and a significance value that does not exceed 0,05. So it is stated

that business experience has a positive effect on business success. While the use of accounting information has a standardized beta of 0,391 and a significance value that does not exceed 0,05. So it is stated that the use of accounting information has a positive effect on business success. And get an R square worth

0,576 which means that business success is influenced by business experience and the use of accounting information with a percentage of 57,6%. And e2 is 0,651 which is calculated from $\sqrt{(1-0,576)}$. The conclusions of the pattern of relationships between variables in this study are shown in table 4.

Table 4. Testing Direct – Indirect Effect

Exogenous Construct	Effect	Endogenous Construct	Intervening Variables	Direct Effects	Indirect Path Coefficient	Total Effect
Business Experience	→	Business Success	Use of Accounting Information	0,468	0,217[a]	0,685[b]

Indirect path coefficient : [a](0,556 x 0,391)
Total effect : [b](0,468 + (0,556 x 0,391))

Source: Data processed, 2022

The Effect of Business Experience on the Use of Accounting Information

The resulting coefficient of business experience variable is 0,648. This shows that the use of accounting information will increase along with the increase in business experience. In the t-test, a significance value of 0,000 is obtained which does not exceed 0,05 and a t-count of 5,184 which exceeds a t-table of 2,00030. In connection with the test results, it can be stated that the first hypothesis (H_1) is accepted.

Thus, the business experience they have is able to influence MSME actors in using accounting information. This is because the results of the questionnaire answers show that MSME actors who have extensive experience will find it easier to interact in carrying out a job. As well as the business experience of MSME actors or the length of time the company has been operating can indicate the need for the use of accounting information. The results of this study are strengthened by the research of Fithoriah & Pranaditya (2019) which states that business experience has a significant positive influence on the use of accounting information.

The Effect of Business Experience on Business Success

The resulting coefficient of business experience variable is 1,505. This shows that business success will increase along with the

increase in business experience. In the t-test obtained a significance value of 0,000 which does not exceed 0,05 and a t-count of 4,591 which exceeds a t-table of 2,00100. In this regard, the second hypothesis (H_2) is accepted.

Thus, business experience is one of the factors of business success. This is because from the results of the questionnaire answers, coffee shop SMEs in Surabaya believe that their business experience can increase business success. And they realize that the business experience they have is good, so they are able to solve the problems they face. This study obtained results in accordance with Firdarini (2019) which stated that business experience had a significant positive influence on business success.

The Effect of Using Accounting Information on Business Success

The resulting coefficient of the variable use of accounting information is 1,078. This shows that business success will increase along with the increase in the use of accounting information. In the t-test obtained a significance value of 0,000 which does not exceed 0,05 and a t-count of 3,832 which exceeds the t-table value of 2,00100. In this regard, the third hypothesis (H_3) is accepted.

Thus, accounting information used by MSME actors is one of the factors of business success. The perpetrators of MSME coffee shops in Surabaya have used accounting

information well, that's because accounting information is used for basic capital in making decisions that will be able to increase business success. This study obtained results in accordance with Ariono & Sugiyanto (2018) which stated that the use of accounting information had a significant positive effect on business success.

The Effect of Business Experience on Business Success through the Use of Accounting Information

The test results in table 4 show that business experience does not have a positive effect on business success through the use of accounting information, meaning that the use of accounting information by MSME actors is not able to mediate the effect of business experience on business success. That's because the indirect test results have a value of 0,217 which is smaller than the direct effect of 0,468. In connection with these results, the fourth hypothesis (H_4) is accepted.

Thus, the business experience possessed by the coffee shop MSME actors in Surabaya is not in accordance with the line of business being carried out so that it has not been able to support the business activities that are currently being carried out. In this regard, coffee shop SMEs in Surabaya feel that they have not been able to utilize accounting information. So that it has an impact on decision making which can later affect the success of the business. This study obtained results that were inconsistent with Tambunan (2019) which stated that indirectly business experience through the use of accounting information had an effect on the business development of SMEs.

Conclusion

The conclusion obtained from the translation of the results and the previous discussion is that business experience has a positive effect on the use of accounting information, business experience and the use of accounting information have a positive effect on business success. Meanwhile, business experience does not have a positive effect on business success through the use of accounting information. So in this case all

hypotheses are accepted, except the fourth hypothesis.

The implication of this research is that it can be used as input for MSME actors in coffee shops in Surabaya that having business experience that is in accordance with the line of business being run can increase the ability of MSME actors in terms of using accounting information. In addition, by knowing the importance of using accounting information, it is hoped that MSME actors have the basic capital in making decisions, so that they can increase business success.

Suggestions that can be given to related parties and further researchers are that it is hoped that coffee shop MSME actors in Surabaya to use accounting information consistently, so that they can assist the decision-making process in order to increase business success. And it is hoped that further researchers will add several other variables outside of this discussion, so that they can increase the variety of research topics. It is also expected to expand the number of samples or replace other MSME fields so that the research results can represent the influence of each variable.

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