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### Determinant Micro Small and Medium Enterprises Success in Yogyakarta: The Role of Using Accounting Information

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#### ABSTRACT

This study aims to analyze influence of personal skills, social skills, and the use of accounting information on the success of business in MSMEs. The population of this study is MSMEs in Yogyakarta city. The sampling technique used purposive sampling, with criteria of MSMEs that had been established or operated for five years. Data collection uses a survey method by distributing questionnaires. Respondents of this study amounted to 108 respondents. The data analysis technique of this study uses multiple linear regression analysis with the help of SPSS tools. The result obtained by this study is that the success of business in MSMEs is influenced by personal skill, social skill, and the use of accounting information.

#### INTRODUCTION

One of the economic drives in Indonesia is the existence of Small and Medium Enterprises (SMEs). Small and medium businesses can create jobs and increase economic growth. This is as expressed by (Wijayanto, 2013) which states that Small and Medium Enterprises are one of the economic drivers in Indonesia that have made a significant contribution to the national economy, particularly in creating jobs and creating a national Gross Domestic Product (GDP).

According to (Mario, 2017), the presence of SMEs can increase cooperative GDP and entrepreneurship ratios. The contribution of cooperatives to the national GDP was 3.99 percent in 2016. While the national entrepreneurship ratio which in 2014 was only 1.65 percent has now jumped to 3.01 percent.

Entrepreneurial characteristics are an important factor in fostering the success of SMEs in Indonesia. Given the huge role of SMEs in the national economy, efforts to improve the performance of SMEs absolutely need to be done so that economic stability is maintained, one of them is by using accounting information (Endiana and Sudiartana, 2016) in (Yasa, Herawati, & Sulindawati, 2017).

According to (Wijayanto, 2013), an entrepreneur must have an identity with the characteristics of having ambition, always consistent in business and social affairs, responsibility for the task, choosing a balanced risk, keeping the expertise to develop, quickly seeing opportunities, orienting towards the future, always look back on past achievements, thirst for "money", skills in the organization, tolerance for ambition, high flexibility. This is supported by previous research (Pamungkas & Hidayatulloh,

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2019), which states that the characteristics of entrepreneurship influence business development.

There are four characteristics of entrepreneurial factors that affect business success, namely (1) trying to identify potential business opportunities, (2) having a sense of urgency that makes individuals action-oriented, (3) having detailed knowledge of the keys to success in the industry, and (4) able to search for rocks from fellow SMEs and outsiders (eg banks) (Wijayanto, 2013). Furthermore (Wijayanto, 2013) states that to become a successful entrepreneur requires two bits of intelligence namely intrapersonal intelligence (personal skills) and interpersonal intelligence (social skills).

Personal skills are estimated using three elements, namely self-understanding, self-organization, and encouragement. Meanwhile, social skills involve someone repairing a bond with others, which includes sympathy and social skills (Wijayanto, 2013). Therefore, the success of an SME business is closely related to personal and social skills.

In addition to the characteristics of the entrepreneurial spirit, an entrepreneur must also have the accounting ability to manage SME finances. If an entrepreneur understands and understands accounting, then the entrepreneur can manage his own finances and can predict the number of profits to return the capital that has been issued. This is supported by statements (Anggara & Wibowo, 2018), many businesses that develop in Indonesia, especially SMEs, are able to produce a variety of products, but SMEs in Indonesia do not pay attention to the importance of accounting knowledge and do not use accounting information when conducting business.

The financial statements describe a business condition (increase or decrease), careful and timely decision making and accountability to management and the most important is the understanding of the meaning of profit or loss obtained from the results of their business. Thus, financial reports are very useful for assessing business development reports and helping to solve problems in developing its business, especially SMEs (Harahap, 2014).

According to (Pinasti, 2001); (Wibowo & Kurniawati, 2015), accounting information can be the basis for making provisions in the management of SMEs, including the provisions of market improvement, price provisions, and so forth. Thus, accounting information plays a role in business success.

The city of Yogyakarta is a city that was once named the best city in the field of cooperatives and SMEs given by the International Council for Small Business (ICSB) in 2016. In addition, the city of Yogyakarta is also one of the cities that won awards from the ministry of cooperatives. The awards include awards for coordinating the issuance of small micro-business permits in 2017, as well as the best provinces in moving cooperatives and entrepreneurship growth in 2017 (Sudjatmiko, 2017).

From the previous description, the purpose of this study is to analyze the effect of personal skills, social skills, and the use of accounting information on business success at MSMEs in the city of Yogyakarta. The framework of this study can be described as follows.

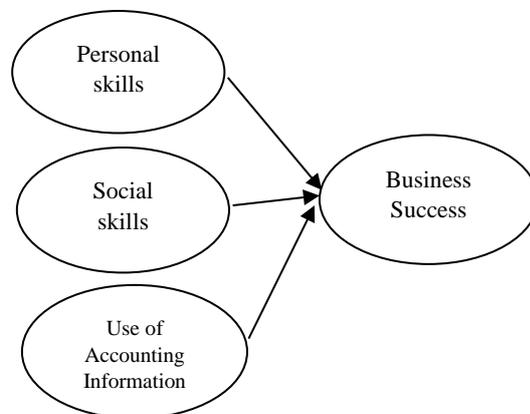


Figure 1. Research Framework

## MATERIALS AND METHODS

The study population was all MSMEs in the city of Yogyakarta. The sampling technique of this study used purposive sampling, with the criteria of MSMEs that had been established or run a business for five years. This is because MSMEs that have been in business for five years is considered stable.

This research consists of independent and dependent variables. The independent variables of this study include personal skills, social skills, and the use of accounting information. While the dependent variable of this study is business development. The operational definitions and measurement of variables are presented in Table 1. The research data was collected using a survey method using a questionnaire. The data analysis technique of this study used multiple linear regression analysis.

## RESULTS AND DISCUSSION

The population of this research is MSME in the city of Yogyakarta. The sampling technique of this study used purposive sampling, with the criteria of MSMEs that had been established or operated for

variables of business success by 54.5%, while 45.5% of the variables of business success are explained by variables outside the model.

The F test obtained a significance value (0,000) smaller than 0.05. This means that there is at least one independent variable (personal skills,

**Table 1. Operational Definition and Variable Measurement**

Variable	Definition	Reference	Measurement	Referensi
Business success	The success of the business to achieve its goals. The criteria for business success include increasing capital, increasing income, increasing sales volume, increasing production output, and increasing labor.	(Suryana, 2009); (Wibowo & Kurniawati, 2015)	Ten question items were measured using a five-point Likert scale.	(Wibowo & Kurniawati, 2015)
Personal Skills	The ability to know yourself, people think rationally and the ability to appear confidently.	(Murni, Octaria, & Rahmawati, 2016)	Sixteen question items were measured using a five-point Likert scale.	(Wijayanto, 2013)
Social Skills	Ability to communicate, cooperate, tolerate.	(Murni, et al., 2016)	Ten question items were measured using a five-point Likert scale.	(Wijayanto, 2013)
Use of Accounting Information	Collect, record, store and process accounting and other data to produce information useful in making decisions.	(Romney & Steinbart, 2014)	Twenty-two question items were measured using a five-point Likert scale.	(Wibowo & Kurniawati, 2015)

five years. Data collection was carried out for one month (in May) using a questionnaire. The questionnaires filled out totalled 108 questionnaires, and all of them met the criteria so that they could be further processed.

Respondents in the study were dominated by female respondents (68 respondents), while 40 respondents were male. The age of respondents is dominated by ages 26-30 years (45 respondents). while respondents aged 20-25 years were 15 respondents, 29 respondents aged 31-35 years, 14 respondents aged 36-40 years, and 5 respondents had aged over 40 years. The education level of respondents was dominated by high school (58 respondents), while 50 respondents had undergraduate level education (S-1).

The data analysis technique of this study used multiple linear regression analysis. The results of hypothesis testing are presented in table 2.

Table 1 shows that this study had an adjusted R-Square value of 0.545. This means that the variables of personal skills, social skills, and the use of accounting information can explain the

social skills, and use of accounting information) that influences business success.

The t-test shows that business success is influenced by personal skills, social skills, and the use of accounting information. This can be seen from the significance value of each independent variable smaller than 0.05. Significant values for personal skills variables (0.003), social skills (0,000), and use of accounting information (0,000).

**Table 2  
Hypothesis Testing Results**

Variable	Coef.	Sig	Alpha	Concl.
Personal Skill	-0,247	0,003	0,05	Supported
Social Skill	0.451	0,000	0,05	Supported
Accounting Information	0,476	0,000	0,05	Supported
Dependent Variable = Business Success Adjusted R Square = 0,545 F Statistic = 43.773 Sig = 0,000				

This means that the success of being an entrepreneur is very dependent on intelligence and emotional skills. Business actors who develop on average have good personal skills. Business actors are able to realize their own abilities, are able to manage emotions properly, have high motivation and enthusiasm for work, uphold honesty and are responsible. These results support previous research (Wijayanto, 2013)

In addition, business actors who are able to develop also have an average ability of good social skills. Business actors are able to learn from other parties who are more advanced, have a positive attitude to the needs of others, and have the ability to cooperate and establish relationships with other parties. These results support previous research, namely (Wijayanto, 2013).

Business success is also influenced by the use of accounting information. Accounting information is used to help SMEs, including planning and helping in the decision-making process when managing a business. In addition, accounting information is also needed when MSME actors want to access government assistance and MSME actors require additional capital from banks. The results of this study support previous research namely (Wibowo & Kurniawati, 2015); (Anggara & Wibowo, 2018).

## CONCLUSIONS AND SUGGESTION

Factors that influence business success include personal skills, social skills, and the use of accounting information. Business actors who are able to realize their abilities, are able to manage emotions well, have high motivation and enthusiasm, uphold the value of honesty and have a sense of responsibility, then these business actors can develop their businesses well. In addition, business actors who have the ability to learn from those who are more advanced, have a positive attitude towards others and are able to work together and establish relationships with other parties, then these business actors can also develop their businesses well.

In addition to personal skills and social skills, business success is also determined by the use of accounting information. Accounting information is used to plan, make decisions, and when MSMEs want to access government assistance, and when MSMEs will propose additional capital to the bank. This research is inseparable from limitations. The limitation of this study is that it has low internal validity. This is like the inherent limitations of the survey method. So that future research can use qualitative methods to have great internal validity.

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