THE IMPACT OF ACCOUNTING KNOWLEDGE, EDUCATIONAL LEVEL, AND WORK MOTIVATION ON THE SUCCESS OF BUSINESS (STUDY OF MSMEs IN PASAR SEKETENG SUMBAWA)

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Abstract
This study is to determine the effect of accounting knowledge, education level, and work motivation on the success of business for micro, small, and medium (MSME) owners in Pasar Seketeng, Sumbawa. The method used in this research is quantitative. The population of this study are micro, small, and medium (MSME) owners in Pasar Seketeng, Sumbawa. The sampling method uses the Slovin Formula thus the total sample of 55 respondents is obtained. The results of this study based on the T-test states that the variable Accounting Knowledge has no effect on business success to micro, small, and medium (MSME) owners in the Pasar Seketeng Sumbawa. The level of education does not affect the level of business success of micro, small, and medium (MSME) owners in Pasar Seketeng, Sumbawa. The variable work motivation affects on the business success of micro, small, and medium (MSME) in the Sumbawa Pasar Seketeng. These variables simultaneously have a significant effect on the business success of micro, small, and medium (MSME) owners in the Pasar Seketeng Sumbawa.
Keywords: *Accounting knowledge, Educational level, Work motivation, Business success.*

Abstrak
Penelitian ini untuk mengetahui pengaruh pengetahuan akuntansi, tingkat pendidikan, dan motivasi kerja terhadap keberhasilan usaha bagi pemilik usaha mikro, kecil, dan menengah (UMKM) di Pasar Seketeng, Sumbawa. Metode yang digunakan dalam penelitian ini adalah kuantitatif. Populasi penelitian ini adalah pemilik mikro, kecil, dan menengah (UMKM) di Pasar Seketeng, Sumbawa. Metode pengambilan sampel menggunakan Formula Slovin sehingga diperoleh total sampel sebanyak 55 responden. Hasil penelitian berdasarkan uji T ini menyatakan bahwa variabel Pengetahuan Akuntansi tidak berpengaruh terhadap keberhasilan usaha kepada pemilik usaha mikro, kecil, dan menengah (UMKM) di Pasar Seketeng Sumbawa. Tingkat pendidikan tidak berpengaruh dengan tingkat keberhasilan usaha pada pemilik mikro, kecil, dan menengah (UMKM) di Pasar Seketeng, Sumbawa. Variabel motivasi kerja berpengaruh terhadap keberhasilan usaha mikro, kecil, dan menengah (UMKM) di Sumbawa Pasar Seketeng. Variabel-variabel tersebut secara simultan berpengaruh signifikan terhadap keberhasilan usaha bagi pemilik usaha mikro, kecil, dan menengah (UMKM) di Pasar Seketeng Sumbawa.
Kata kunci: *Pengetahuan akuntansi, Tingkat pendidikan, Motivasi kerja, Kesuksesan bisnis*.

INTRODUCTION

According to Law No. 20 of 2008 concerning Micro, Small, and Medium Enterprises, the definition of MSME is a business operated by individual business actors, households, or small-scale business entities. Indonesia is a developing country, where a developing country is very focused on development and economic growth in a better direction. In the Sumbawa district, there are MSME centers spread across various areas, one of them being the Pasar Seketeng in Sumbawa. This is a market that is the largest in Sumbawa Regency, so it is the center of economic turnover for MSME players in Sumbawa. Therefore, researchers chose Pasar Seketeng as the object of research. MSME problems related to business success among MSME actors in the Pasar Seketeng found the emergence of several problems, namely a lack of accounting knowledge, work motivation, and the level of education among MSME actors was still lacking so that the level of success obtained did not provide clearer information.

According to (Solikha, 2020), the results show that the level of education has an effect on business success and work motivation has no effect on business success. According to (Wahyusetyaji, 2019), the results show that accounting knowledge does not affect business success. According to (Zakiah, 2020), the results show that accounting knowledge, education level, and work motivation do not affect business success. According to (Tambunan, 2019) the results show that accounting knowledge influences business success. These studies provide inconsistent results, so the author is interested in conducting research on perceptions of business success and using the variables of accounting knowledge, level of education, and work motivation in the Pasar Seketeng, Sumbawa Regency.

RESEARCH METHOD

Quantitative research method using primary data and secondary data. The data collection technique was carried out by distributing questionnaires to a research sample of 55 samples from a population of 120, namely MSMEs in the fashion business, with a sampling technique using the Slovin formula. The questionnaire distributed is a list of questions related to the object being studied. Questionnaires were given to MSME players at Pasar Seketeng, Sumbawa.

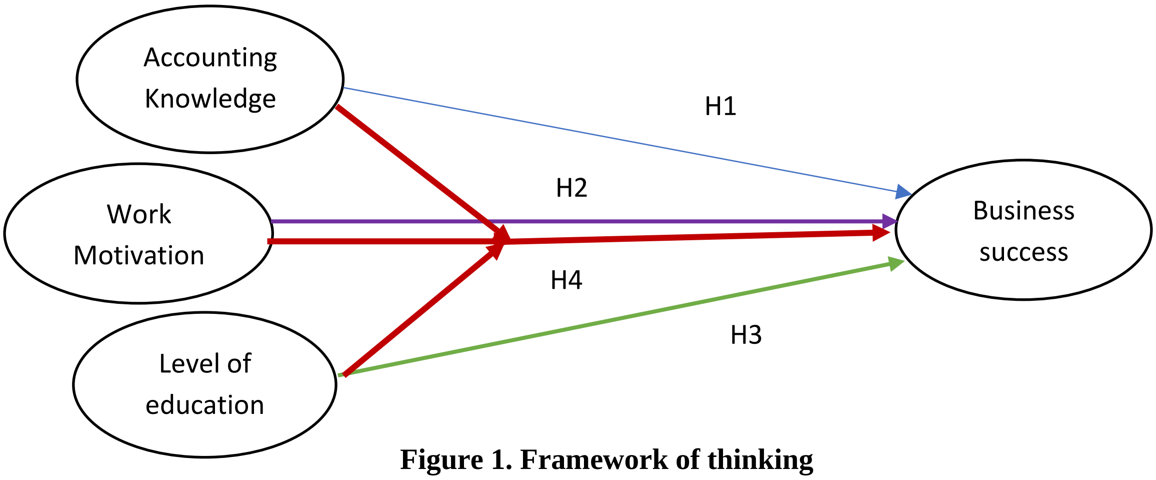

Figure 1. Framework of thinking

Table 1. Variables and indicators of variables

No	Variables	Indicators
1	Accounting Knowledge (X1)	1. The knowledge how to manage the business 2. The knowledge about cash flow
2.	Level of Education (X2)	1. Business development 2. Business owner education
3.	Work Motivation (X3)	1. Opportunities expected by MSME players 2. Support to develop the business being run
4.	Business Success (Y)	1 Increased revenue 2. Increase in capital 3. Increased sales volume 4. Increase in production quantities

By carrying out several tests as follows: data quality test consisting of (validity test and reliability test), classical assumption test consisting of (normality test, multicollinearity test, and heteroscedasticity test), and hypothesis test consisting of (multiple linear regression test). , T statistical test (partial), F test (simultaneous), and determinant coefficient test (R2)).

RESULTS and DISCUSSION

Based on Table 2, it can be seen below that the 5 statements in the Business Success variable all have valid status because the value of Rcount > Rtable is 0.2656.

Table 2 Validity Test Results

R statistics	R table	Validity
0.751	0.2656	Valid

Accounting Knowledge	0.638	0.2656	Valid
	0.507	0.2656	Valid
	0.452	0.2656	Valid
	0.708	0.2656	Valid
Level of Education	0.546	0.2656	Valid
	0.545	0.2656	Valid
	0.665	0.2656	Valid
	0.463	0.2656	Valid
	0.513	0.2656	Valid
Work Motivation	0.501	0.2656	Valid
	0.557	0.2656	Valid
	0.502	0.2656	Valid
	0.600	0.2656	Valid
	0.567	0.2656	Valid
Business Success	0.550	0.2656	Valid
	0.467	0.2656	Valid
	0.467	0.2656	Valid
	0.592	0.2656	Valid
	0.596	0.2656	Valid

Based on Table 3, the reliability test results for all variables are declared reliable because the Cronbach's Alpha value for each variable tested is greater than 0.60. This means that a variable that is declared reliable will be able to obtain consistent data, meaning that if the statement about that variable is asked again, the answer will be relatively the same as the first answer will be obtained.

Table 3 Reliability Results

	Cronbach's Alpha	0.6	Reliability
Accounting Knowledge (X1)	0.742	0.60	Reliable
Level of Education (X2)	0.698	0.60	Reliable
Work Motivation (X3)	0.693	0.60	Reliable
Business Success (Y)	0.689	0.60	Reliable

Table 4 shows the regression coefficient variables.

Table 4 Regression Coefficient Results

Model	Regression Coefficient
Constanta	7,531
Accounting Knowledge (X1)	0.046
Level of Education (X2)	0.111
Work Motivation (X3)	0.406

So the regression model is:

$$Y= 7.531+ 0.046X1+ 0.111X2+ 0.406X3 + e$$

The regression equation shows how much the independent variable influences the dependent variable. The coefficient (β) is positive, indicating that if there is a change in the independent variable, it will be directly proportional to the change in the dependent variable. In this study, all regression coefficients had positive results.

The fourth hypothesis states that accounting knowledge, education level, and work motivation influence business success. The results of statistical tests that have been carried out, show that there is an influence on business success with the results of the F test. The F value is 3.142 and has a significance value of 0.033 < 0.05, so it can be interpreted that accounting knowledge, education level, and work motivation collaborate (simultaneously) has a significant effect on business success so it can be said to support the fourth hypothesis (H4).

Table 5. F Test

Model	F Statistics	Sig.
Regression	*3,142*	*0.033*

Based on Table 6, the coefficient of determination (R2) is 0.106, this shows that the independent variables examined in this research, which are Accounting Knowledge, Education Level, and Work Motivation can influence business success by 15.6%, while the remaining 84.4% is influenced by other independent variables not examined by the researcher.

Table 6. Determination Coefficient Test (R2)

Model	R	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	0.395a	0.156	0.106	1,596

Based on the test results in the T-Test, the Accounting Knowledge variable obtained a T value of 0.565 < T table of 2.007 and had a significance value of 0.575 > 0.05, so it can be said that Accounting Knowledge hurts business success for MSMEs in the Pasar Seketeng, Sumbawa, so the first hypothesis rejected. Accounting knowledge in this research does not influence the business success of MSME actors in Pasar Seketeng, Sumbawa, indicating that MSME actors in Pasar Seketeng, Sumbawa do not think that their Accounting Knowledge does not influence business success, thus MSME actors in Pasar Seketeng, Sumbawa do not know much about it. regarding accounting by its provisions. The accounting knowledge possessed by MSMEs in Pasar Seketeng is still low so it does not affect business success. The results of this research are supported by the results of previous research conducted by (Wahyusetyaji, 2019) which stated that accounting knowledge does not affect business success.

The educational level variable obtained is the result of Tcount of 0.911 > Ttable of 2.007 and has a significance value of 0.366 <0.05, so it can be said that the level of education hurts business success among MSMEs in Pasar Seketeng so that the second hypothesis is rejected. The level of education in this research does not affect the business success of MSME actors in Pasar Seketeng, Sumbawa, meaning that MSME actors in Pasar Seketeng do not consider that the level of education they have had is related to business success, this could happen because of the level of education possessed by the perpetrators MSMEs in Pasar Seketeng are still relatively low and are dominated by MSME actors whose education levels only reach elementary, middle school and vocational/high school so they do not affect business success. The results of this research are supported by the results of previous research conducted by Sa'adah (2021) and Florentina (2020), which stated that education level does not affect business success.

Based on the test results in the T-Test, the Work Motivation variable obtained a T count of 2.992 > T table of 2.007 and has a significance value of 0.004 < 0.05, so it can be concluded that Work Motivation has a positive effect on business success among MSMEs in Pasar Seketeng thus that the third hypothesis is failed to be rejected (accepted). Motivation in this research influences the business success of MSME actors in the Pasar Seketeng which means that MSME actors in the Pasar Seketeng think that the higher the work motivation, the stronger the impulse in the individual's spirit, which will make the business they run successful. The results of this research are supported by the results of previous research conducted by Muslih (2021) and Khoerunnisa (2021), which stated that work motivation influences business success.

Table 7. T Test Results

Variables	T statistic	T table	Sig	influence
X1 (Accounting Knowledge)	0.565	2,007	0.575	no
X2 (Education Level)	0.911	2,007	0.366	no
X3 (Work Motivation)	2,992	2,007	0.004	influenced

CONCLUSION

Accounting knowledge does not affect business success among MSMEs in the Pasar Seketeng Sumbawa. The level of education does not affect business success among MSMEs in Pasar Seketeng, Sumbawa. Meanwhile, work motivation influences business success among MSMEs in the Pasar Seketeng, Sumbawa. Accounting knowledge, level of education, and work motivation in line together (simultaneously) have a significant effect on business success for MSMEs in Pasar Seketeng, Sumbawa. Further research related to the business success of MSME actors can add other independent variables and in collecting data can use the interview method so that the results match the actual situation and obtain the right respondents.

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