

## Factors that Influence the use of Management Accounting on SME Performance in the city of Medan

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### ABSTRACT

The aim of this research is to examine the influence of the use of management accounting on SME performance, and environmental uncertainty, information technology, quality of human resources and innovation as factors that influence the use of management accounting. Descriptive quantitative research method, namely the results of processing data and then representing it. The population of this research is SMEs from various business sectors spread across the city of Medan. The sample was taken using a purposive sampling technique as many as 33 SMEs in the city of Medan. The Structural Equation Modeling (SEM) equation model is used for the data analysis method. Information technology influences the use of management accounting, environmental uncertainty, human resources and innovation do not influence the use of management accounting. The use of management accounting influences the performance of SMEs.

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## Introduction

Management accounting is not only intended for large-scale companies, but small-scale companies such as Small and Medium Enterprises (SMEs) can also use it.



Management accounting will help SMEs to understand the conditions that occur in the business because management accounting reports are provided over a more frequent period or period. Management accounting is the part of accounting that deals with internal accounting information, namely recording financial reports and using them to make company decisions. Making the right decisions greatly influences company performance because it will greatly influence the survival of the company [1] . Companies that adopt management accounting are able to avoid the possibility of business failure in the future and provide the ability to face market competition [3] and has the ability to increase efficiency which leads to increased company performance (5) . Currently, the number of cooperatives in North Sumatra is recorded at 13,208 units, 41% of active cooperatives. Meanwhile, the number of MSMEs in North Sumatra recorded from the BAPPENAS One Data Portal in 2023 is 2,812,091, consisting of 68% micro scale businesses, 18% small and 13% medium scale businesses. This research covers previous research which discussed improving performance, innovation and marketing so it can be said that the research gap in this research is by adding the variable use of accounting to the extent to which the use of accounting in finance can increase production and cash for MSMEs in Medan City.

Information that can be obtained from management accounting includes production costs and availability, creating budgets to measure business operations plans, and evaluating company performance. Management accounting allows inventory control by determining the amount of raw material inventory, because without good control the business will experience losses due to costs that should not be incurred in the production process, such as damage costs. raw materials because they are stored for too long (6) . Management accounting information also helps adjust prices quickly, as raw material or labor costs increase. Most SMEs assume that the use of management accounting is only necessary and appropriate for large companies (Lucas et al., 2013) . Therefore, SMEs are often faced with



various problems in managing their business, such as irregular financial records, not making a budget, not building a business network so it is difficult to compete, the business scale is too small so it is difficult to reduce costs. (8) , there is still frequent imitation of products, making SMEs reluctant to develop innovations, and the quality of technology use is low (9) . If this problem is exacerbated by making inappropriate business decisions, it will actually worsen the condition of SMEs.

Management accounting has various roles in managing a business or company. The use of management accounting in SMEs is important and necessary, because management accounting is a way to analyze and measure financial management in a structured manner so that planned businesses can run effectively. This is supported by the results of previous research which shows that the use of management accounting is an important tool for developing business, determining strategy, and as an information system in making business decisions, especially for small and medium businesses (10). (1) . This research aims to examine the influence of the use of management accounting on the performance of SMEs, and environmental uncertainty, information technology, quality of human resources and innovation as factors that influence SMEs to use management accounting. It is hoped that this research can increase the insight of MSME players so that they are not careless in running their business which can result in losses or business operations becoming uncontrollable.

#### H1. Environmental uncertainty influences the use of AKT management

Institutional Theory ( *Institutional Theory* ) states that a company's economic, social and environmental performance will have an impact on the institutional environment in which the company operates. Management accounting is the application of accounting and financial management principles to add value for stakeholders . Management accounting is a tool that produces information for management as a basis for making effective strategic or policy decisions to achieve business goals with the right balance between performance, costs

and risk (11) . Stakeholder Theory ( *Stakeholder Theory* ) states that companies engage stakeholders to ensure sustainable performance and strengthen relationships with stakeholders as a means of gaining competitive advantage (5) . Stakeholder theory for SMEs in Indonesia to maintain performance aimed at fulfilling shareholder desires and business continuity. From a theoretical perspective of the management accounting environment, SMEs in Indonesia strive to implement appropriate accounting systems and practices. The SME accounting system in Indonesia is regulated in the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM).

## H2. Information Technology influences the use of AKT.management

The use of *management accounting* as a tool that produces information for management as a basis for making effective strategic or policy decisions to achieve business goals with the right balance between performance, costs and risks (11) . A management accounting system is a system formally designed to provide the information needed by managers to support decision making and evaluation of managerial activities (12) . The use of *management accounting* is to identify, measure, collect, analyze, compile, interpret and communicate information used by management to plan, evaluate and control within an entity to ensure compliance with accountability for the use of these resources (13) . The use of *management accounting* in this research is measured using indicators of market competition, quality of human resources, information technology, environmental uncertainty and innovation.

## H3. The quality of human resources influences the use of AKT management.

Performance is the work result that can be achieved by a person or group of people in an organization, in accordance with their respective authority and responsibilities in order to



achieve organizational goals. (14) . The SME performance used in this research is *financial performance* in the form of operational performance which is measured subjectively, namely cost savings, increased income and increased customers. The operational performance seen here is about all work results obtained from all business activities in a certain period to realize the goals of the organization or company.

H4. Innovation influences the use of AKT management.

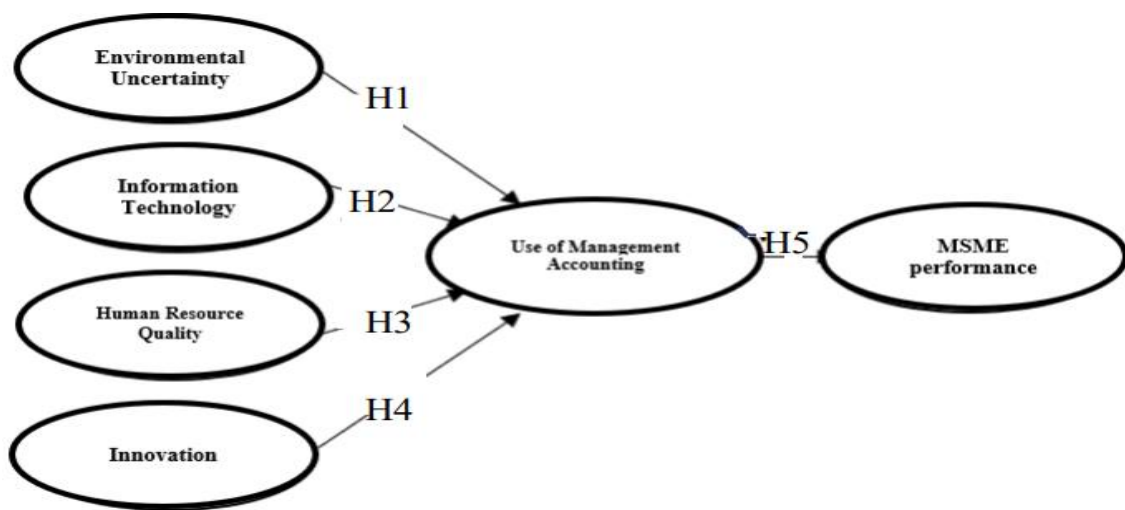
Research on the use of *management accounting* including: The use or practice of management accounting has benefits in producing the information needed to support decision making so that it can improve the performance of *digital business startups* (15) , Research on *the effectiveness of management accounting systems in SMEs: a multidimensional measurement approach* that applies the use of management accounting to make better decisions by obtaining relevant information so that effective results are shown in achieving SME performance (16) , Research on *the Relationship between the Implementation of Management Accounting Practices (MAPs) with Performance in Small and Medium Enterprises* states that the use of management accounting shows a significant positive increase in the performance of SMEs (4) . The use of management accounting influences the performance of SMEs. High implementation of management accounting causes SME performance to also be high, conversely if the implementation of management accounting is low then SME performance will also be low (17) .

H5. The use of AKT.management affects the performance of MSMEs.

As for The novelty of this research is to highlight the need for more comprehensive research that focuses on the use of management accounting in facing competition and the performance of MSMEs to provide practical and relevant recommendations for organizations. Furthermore, one of the research gaps in this research, namely the factors that



influence the use of management accounting in small and medium enterprises in the city of Medan, is still minimal and it is necessary to identify real research gaps in the literature regarding the readiness to use management accounting among entrepreneurs. And the factors that influence this research. related to the performance of MSMEs has strategic importance in achieving competitive advantage, and existing research in this area is still limited.



**Figure 1.** Conceptual Framework

The hypotheses of this research are: 1. Environmental uncertainty influences the use of AKT management. 2. Information technology influences the use of AKT management. 3. The quality of human resources influences the use of AKT management. 4. Innovation influences the use of AKT management. 5. The use of AKT management influences the performance of MSMEs.

**Method**



The research method used is descriptive quantitative by analyzing data and representing it. Using primary data with a survey method, distributing an online Google Form questionnaire to SME owners as respondents. The population of this research is all SMEs in Medan City. This research sample used a purposive sampling technique which was in accordance with the criteria for research needs , namely 33 MSMEs. The criteria for the SME sample in this research are having at least 3 employees, the business has been running for at least 5 years so that only 33 SMEs meet the criteria in this research and of course the sample for this research is 33 SMEs. The data analysis method uses the SmartPLS 4 application with the Structural Equation Modeling (SEM) equation model. SEM technique to test antecedent variables, namely environmental uncertainty (X1), information technology (X2), quality of human resources (X3), and innovation (X4) on the use of management accounting (Z). The use of management accounting (Z) is tested for its influence on SME performance (Y). This research uses SEM PLS in the regression model to cover the weaknesses of previous research. Confirmatory Factor Analysis (CFA) to evaluate the measurement model (Outer Model). using validity testing, reliability testing, and structural model testing (inner model) using the coefficient of determination (R<sup>2</sup>), path coefficient value or t value for hypothesis testing.

## Results and Discussion

The demographics of respondents show that the largest number of UKM employees aged 28-37 years is 89%, which means that employees are still relatively young so they can be productive at work. The male gender dominates at 91% while the female gender is 8%. Furthermore, the education of UKM owners is bachelor's degree (S1) at 78% while high school is at 4%. Furthermore, there are more SME owners who are married, namely 72% and 28% who are unmarried.

**Table 1.** Respondent demographics

Category	Details	Results	%
Age	18 - 27	1	1%
	28 - 37	29	89%
	38 - 47	1	1%
	48 - 57	2	8%
gender	Man	28	91%
	Woman	5	8%
Education	High School Equivalent	2	4%
	D3	1	1%
	D4	-	-%
	S1	24	92%
	S2	1	2%
	S3	-	-%
Married status	Marry	26	72%
	Not married yet	7	28%
	Divorce	0	0
Types of MSMEs	Culinary	68	68%
	Fast food	23	23%
	Automotive	6	6%
	Grocery	3	3%

Source: SmartPLS4 Data Processing Results (2023)

Evaluation of external model testing to test construct validity and reliability which can be seen in *convergent validity*, *construct reliability*, *average variance extracted -AVE*, *discriminant validity*, and *cross loading*. The CFA test results for *the outer loading value* meet the requirements  $> 0.5$ , which means all indicators are declared valid and meet the requirements for further testing. The *outer loading value*  $> 0.5-0.6$  indicates that the relationship between the indicator and the latent construct is sufficient and acceptable. *Discriminant validity* aims to test the extent to which the latent construct is truly different from other constructs. To determine *discriminant validity*, it can be seen by looking at the *Average Variance Extracted (AVE)* value with a value  $> 0.5$  which is said to be valid.



**Table 2.** *Variance Extracted (AVE)*

<i>Variable</i>	<i>AVE</i>
Innovation	0.720
Environmental uncertainty	0.643
SME Performance	0.548
Quality of HR	0.705
Use of Akt Man	0.596
Information Technology	0.721

Source: SmartPLS4 Data Processing Results (2023)

With 5 question indicators on the innovation variable. The environmental uncertainty variable is an indicator of 11 questions. The SME Performance indicator variable consists of 5 questions. HR quality with 5 question indicators. The use of AKT management consists of 6 question indicators. Meanwhile, Information Technology has 5 question indicators. So the result is *Average Variance Extracted (AVE)* > 0.5. The recommended minimum AVE value is > 0.5 and convergent validity meets the requirements (18) .

**Table 3.** *Composite reliability*

<i>Build</i>	<i>Cronbach's Alpha</i>	<i>Composite reliability</i>
Innovation	0.900	0.926
Environmental uncertainty	0.858	0.899
SME Performance	0.606	0.783
Quality of HR	0.866	0.905
Use of Management Accounts	0.831	0.879
Information Technology	0.904	0.928

Source: SmartPLS4 Data Processing Results (2023)

The reliability test ( *Composite Reliability* ) obtained a value of > 0.7. It's just that for the SME performance variable, the Cronbach's alpha value is > 0.6 and this value is still acceptable. It can be concluded that the variables in this research are declared valid and reliable, so that testing of the structural model can be continued. A construct can be declared reliable if *the alpha or Composite reliability value* must be greater than 0.7 although 0.6 is

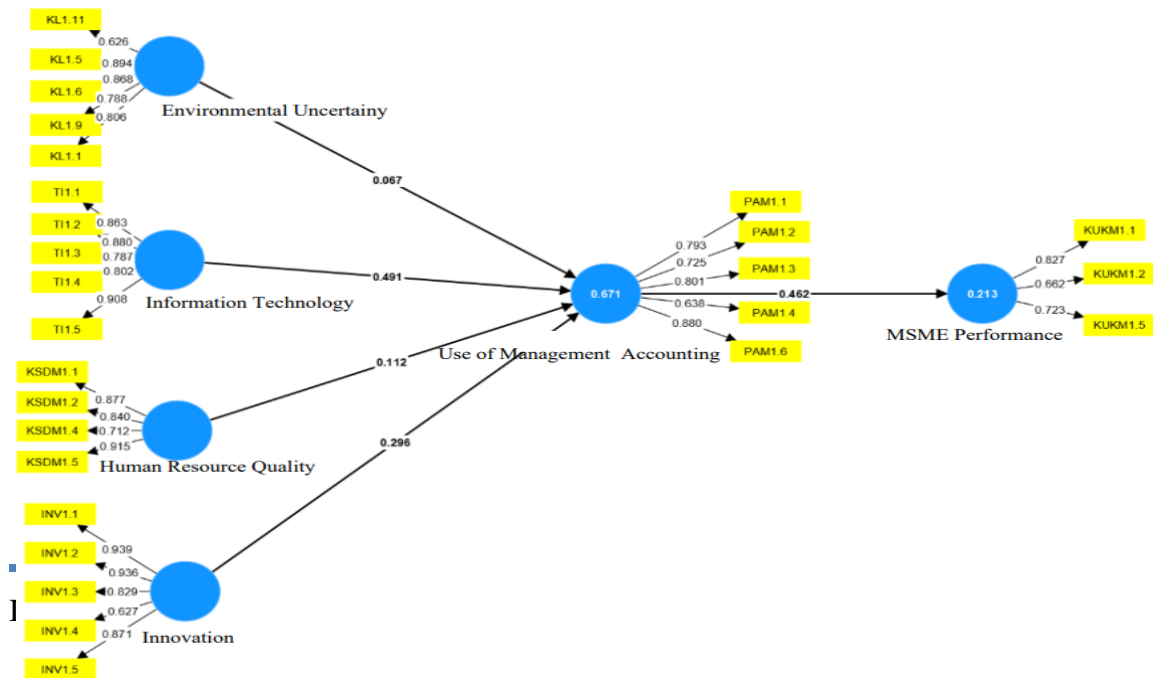
still acceptable.

**Table 4.** Coefficient of determination

	<i>R-Square</i>	<i>Adjustable R-Square</i>
SME Performance	0.213	0.187
Use of Management Accounting	0.671	0.623

Source: SmartPLS4 Data Processing Results (2023)

*R-Square* shows the simultaneous influence of environmental uncertainty (X1), information technology (X2), quality of human resources (X3), and innovation (X4) on the use of management accounting (Z) is 0.671 with an *Adjusted R Square* value of 0.623. So, it can be explained that all exogenous constructs of environmental uncertainty (X1), information technology (X2), quality of human resources (X3), and innovation (X4) influence the use of management accounting (Z) by 6.7.1%. Meanwhile, the remaining 3.2.9% is explained by other variables not used in this research, this means that the influence of all exogenous constructs on Z is moderate.





**Figure 2.** Results of the research model

The use of Management Accounting (Z) on SME Performance (Y) is 0.213 or 21.3% with an *Adjusted R Square* value of 0.187, the remaining 78.7% is not explained in this research, which means the magnitude of the influence of variable Z on variable Y is included in the category weak.

**Table 6.** Path Coeffisients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STEDEV)	P Value
Environmental Uncertainty -> PAM	0.067	0.075	0.187	0.358	0.720
Information Technology -> PAM	0.491	0.458	0.194	2,532	0.011
HR Quality -> PAM	0.112	0.106	0.187	0.598	0.550
Innovation -> PAM	0.296	0.336	0.172	1,722	0.085
PAM -> SME Performance	0.462	0.525	0.118	3,920	0,000

Source: SmartPLS4 Data Processing Results (2023)

From the results of table 6, it shows that these results indicate that environmental uncertainty has no effect on the use of management accounting. Furthermore, information technology has a positive effect on the use of management accounting. The results above show that the quality of human resources has no effect on the use of management accounting. that innovation has no effect on the use of management accounting. Finally, the results above show that the use of Management Accounting has a positive effect on SME performance.

## Discussion

Testing the first hypothesis (H1) showed a P-value of  $0.720 > \alpha 0.05$  and a t-statistic value of  $0.358 < 1.96$ , as well as the Original sample coefficient (O) value of environmental uncertainty parameters on the use of management accounting of 0.067. These results indicate



that environmental uncertainty has no effect on the use of management accounting. The results of this study are in line with research (19) ; (20) . However, research (21) reveals that environmental uncertainty has a negative effect on accounting use. Environmental uncertainty is an environmental condition from outside the business that can affect business activities. Uncertainty only occurs because SMEs do not have enough information to accurately predict the environment and the future. If the level of environmental uncertainty is high, then the use of management accounting will improve SME performance. On the other hand, if the level of environmental uncertainty is low, then the use of management accounting will hamper the performance of SMEs (20) . In this case, it is SMEs does not require information about environmental uncertainties such as competitors, consumers, suppliers in using management accounting for business decision making.

Testing the second hypothesis (H2) showed a P-value of  $0.011 < \alpha < 0.05$  and a t-statistic value of  $3.920 > 1.96$ , as well as the Original sample coefficient (O) value of information technology parameters on the use of management accounting of 0.462. These results indicate that information technology has a positive effect on the use of management accounting . The results of this study are in line with research (21) ; (24) ; (25) ; (26) . Digitalization in the form of information technology in the use of management accounting is very necessary if companies want to achieve progress (22) . Information technology can be used for buying and selling transactions to make work easier and more efficient, so that SMEs can know the financial development of their business. By utilizing information technology, SMEs can control and manage various business activities anywhere and anytime. Information technology in the use of management accounting will produce higher quality financial information, namely reliable, timely, relevant, complete, understandable and tested in the context of planning, controlling and making business decisions for SMEs (23) .



Testing the third hypothesis (H3) showed a P-value of  $0.550 > \alpha 0.05$  and a t-statistic value of  $0.598 < 1.96$ , as well as the Original sample coefficient (O) value of human resource quality parameters on the use of management accounting of 0.112. These results indicate that the quality of human resources has no effect on the use of management accounting. The results of this research are in line with research (1) ; (29) ; (30) revealed that human resources have a significant positive effect on the use of management accounting. Human resources are people who play an active role and participate in using management accounting. For SMEs, it is difficult to employ accountants who are qualified to implement management accounting because they do not have enough funds to pay the accountant's salary.

Testing the fourth hypothesis (H4) showed a P-value of  $0.085 > \alpha 0.05$  and a t-statistic value of  $1.722 < 1.96$ , as well as the Original sample coefficient (O) value for the Innovation parameter in the use of management accounting was 0.296. These results indicate that innovation has no effect on the use of management accounting. From the results of the analysis of questions in the questionnaire, it is clear that many MSME owners have not used product or technology innovation methods in their companies or businesses. The results of this study are not in line with (29) ; (30) revealed that innovation has a significant positive effect on the use of management accounting. Innovation is one way for SMEs to develop and maintain their business. Innovation will produce higher quality products or services and not only produce products that are different from previous products but also different from competitors' products. For this reason, future-oriented financial and non-financial information is needed from internal and external sources (24) ; (32) .

Testing the fifth hypothesis (H5) showed a P-value of  $0.000 < \alpha 0.05$  and a t-statistic value of  $2.532 > 1.96$ , and the original sample coefficient (O) value for the use of management accounting on SME performance was 0.491. These results indicate that the use of Management Accounting has a positive effect on SME performance. The results of this study are in line with research (17) ; (33) ; (34) . The use of management accounting allows





managers to implement strategies and carry out operational activities necessary to achieve overall company goals, such as business performance. The higher the use of management accounting, the higher the performance of SMEs, and conversely, if the use of management accounting is low, the performance of SMEs will also be low. The performance of SMEs in Medan City is still relatively low due to the low use of management accounting. SMEs have not been able to implement management accounting well and consistently due to educational background, limited knowledge, and having never attended accounting training. For SMEs, experience and commitment are more important and important for improving business performance than having to implement complex and difficult management accounting.

## **Conclusion**

Judging from the research results, it can be concluded that the use of management accounting has a significant effect on the performance of SMEs in Medan City. However, the performance of SMEs in Medan City is still relatively low because SMEs do not fully use management accounting. This can be seen from the research results, only information technology variables have an influence on the use of management accounting. Meanwhile, environmental uncertainty, human resources and innovation variables have no effect on the use of management accounting by SMEs. To obtain or collect data in this research, a survey method was used by sending a questionnaire in *Google form*, so that when filling out the questionnaire the researcher did not accompany SMEs as respondents. Suggestions for future researchers are to collect data not only using questionnaires but also conducting direct interviews with SMEs so that the data obtained is clearer and more accurate. With the low number of SMEs in Medan City using management accounting, it is hoped that academics and local governments can carry out outreach and training activities related to the use of management accounting to further improve SME performance.

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