

Cow Farmer's Perception of Interest in Using Android-Based Accounting Applications at the Bogor City Milk Production Cooperative

By

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Abstract

Dairy Production Cooperative (KPS) is a cooperative that oversees cattle farmers in the city of Bogor. Most cooperative members have yet to make accounting records due to a lack of human resources and an understanding of accounting. This study aimed to determine the owner's perception and accounting knowledge of dairy farmers on the interest in using android-based accounting applications in the Bogor City Dairy Production Cooperative (KPS). The population of this study were members of KPS. The sampling technique used was the random sampling technique—collecting data through questionnaires, observations and interviews. The analysis technique used is the multiple linear regression method. The results showed a strong and significant relationship between the owner's perception and the accounting knowledge of dairy farmers on the use of android-based accounting applications. The magnitude of the relationship between the owner's perception and the accounting knowledge of dairy farmers affects the use of android-based accounting applications by 47.6%, and other factors influence the remaining 52.4%.

Keywords: Accounting, System, Application

1 Introduction

One way to improve the economic welfare of the Indonesian people is to open up jobs as an alternative solution to creating an independent society and open up opportunities to attract profits from the opportunities created. The transition of asset management and gain is also tested when individual or group businesses are required to open transparent and accountable reports. An excellent complex financial statement is owned by more than just large-scale companies. Still, it is needed by all levels of business, even focusing on the agricultural and livestock sectors. The creation of financial statements is expected to contribute to the economic sector, such as cooperatives and MSMEs, to operate their business correctly so that profits and losses can be analyzed by all parties involved[1]. Information obtained by economic actors in carrying out bookkeeping includes management accounting information. Management accounting information also helps manage and identify problems, evaluate performance and is used in planning, controlling, and decision-making. Previous research also provides a positive image in assisting cooperatives in obtaining capital from banks[2].

The management of financial statements in each business sector must be distinct from the influence of perceptions of the perspective of economic owners and from each member.

This condition gives rise to renewable statements, whether technology-based financial statements can encourage positive stigma in profit advancement or even hinder the production planning cycle. Knowing that the owner's perception is a picture of using an accounting application to maintain his business is necessary. Three indicators are measured by the owner's perception, namely the perception of the benefits of the accounting information system, the perception of the comparison of costs, the help of the system and the perception of the willingness to implement the accounting information system [3]. From the informant, the researcher believes the level of understanding is absolute to create truth statements from the multi-interpretations that continue to emerge. Therefore, accounting knowledge can be defined as the truthfulness of information regarding recording, grouping and carrying out economic events for decision-makers [4].

The scheme of strengthening the perception of accounting science carried out by researchers was carried out on the organization of cow milk production cooperatives in Bogor City. The concept of review in data collection in the field uses the Lamikro application (Micro Business Accounting Report). The Lamikro application is used by economic actors such as livestock cooperatives in making financial reports. The app can be accessed anytime and anywhere via Android mobile devices. The service features include journal entries, lists, income statements, and balance sheets. Through the Lamikro application, micro-enterprises can efficiently calculate spending, income and profit. The correlation of the provision of this feature is expected to change the positive perception of the importance of the performance of financial statements with profit demand and the control of cow's milk production cooperatives in Bogor City. The purpose of this study is to find out about the perception of owners and accounting knowledge of dairy farmers towards the interest in using android-based accounting applications at the Bogor City Milk Production Cooperative (KPS).

2 Previous Types of Research

Effect of Owner Perception on the Use of Accounting Applications

The results of this study by [5] show that SME business owners perceive that applying SAK ETAP using the accounting system can simplify and help prepare financial reports. This siding with a study which suggests a significant relationship between human resources, accounting information systems and the quality of accounting information. Shows that interested team member cement factories in Libya use Computerized Accounting System (CAS) to help produce relevant, reliable and representative financial reports for management and external users for error-free decision-making [6]. Based on the discussion above, the could conclude hypothesis study is as follows:

H 1: Perception owner takes effect t to use application accountancy

The Effect of Accounting Knowledge on the Use of Accounting Applications

According to Lohanda and Mustika [7], are available influence positive understanding of accountancy to reporting finance based on SAK ETAP on UMKM Batik Crafts in the District Yogyakarta Palace. Research results [8] explain that with existing knowledge of accountancy from perpetrator MSME businesses in Bogor City, the perpetrator effort will influence drafting information quality finance and apply standards accounting for owned businesses. Accounting is one discipline study in which everyone, regardless of position, requires several knowledge bases like when they learn report finance for make decision investments, rate ethnic group flowers for pay off a mortgage, and counting rates for asset procurement. [9]. The results of the study show that the learning process using Zahir accounting

software can have a positive impact on increasing understanding of the material in students of computerized accounting study programs [10]. Based on the discussion above, the could be concluded hypothesis study is as follows:

H₂: Knowledge accountancy takes effect t to use application accountancy

Following framework thinking in the study this.

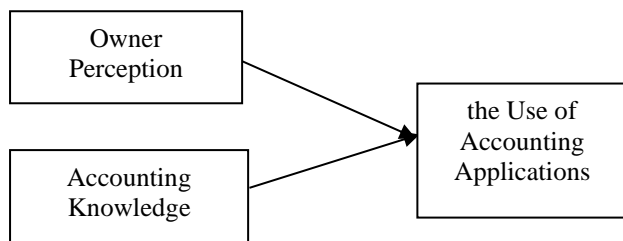


Figure 1. *Research Framework*

3 Method

This study uses a quantitative approach to test the hypothesis that has been determined, namely the influence of variables x1 (perception of the owner) and variable x2 (accounting knowledge) on y (interest in using accounting applications) while analyzing the impact of each variable using multiple linear analysis techniques. The population in this study was members of the Milk Cooperative (KPS Bogor). Sampling from the people is carried out randomly. Simple Random Sampling is the sampling of sample members of a population that is carried out randomly without regard to the strata present in that population. The data collection method begins with the observation process and then continues with distributing questionnaires. The scale used in this study was the Likert scale. The Likert scale is used to describe the agreement used, as a reference for the short length of the time interval on the measuring instrument, so that the measuring device produces quantitative data when used for measurement[11] (Table 1).

Table 1 *Likert Scale*

Answer	Shoes
Very Agreeable	4
Agree	3
Disagree	2
Very Disagree	1

The Likert scale in the Table above shows the score sequence from the perspective or perception of individuals and groups of judgments strongly disagree to agree strongly. The analytical method used in this study is multiple regression analysis. Multiple regression analysis is the process of developing a simple regression analysis with one independent variable X. Advanced processing is used to see several independent variables X1, X2, ... Xk against the dependent variable Y based on the value of the independent variables X1, X2, ... Xk. The difference between simple and multiple regression is shown in the number of free variables. If, in a simple regression, the number of free variables used to predict variables depends on only one, then in multiple regression, the number of free variables used to denote variables depends on more than one [12]. Alternative answers become a form of data collection which is then processed based on the following diagram:

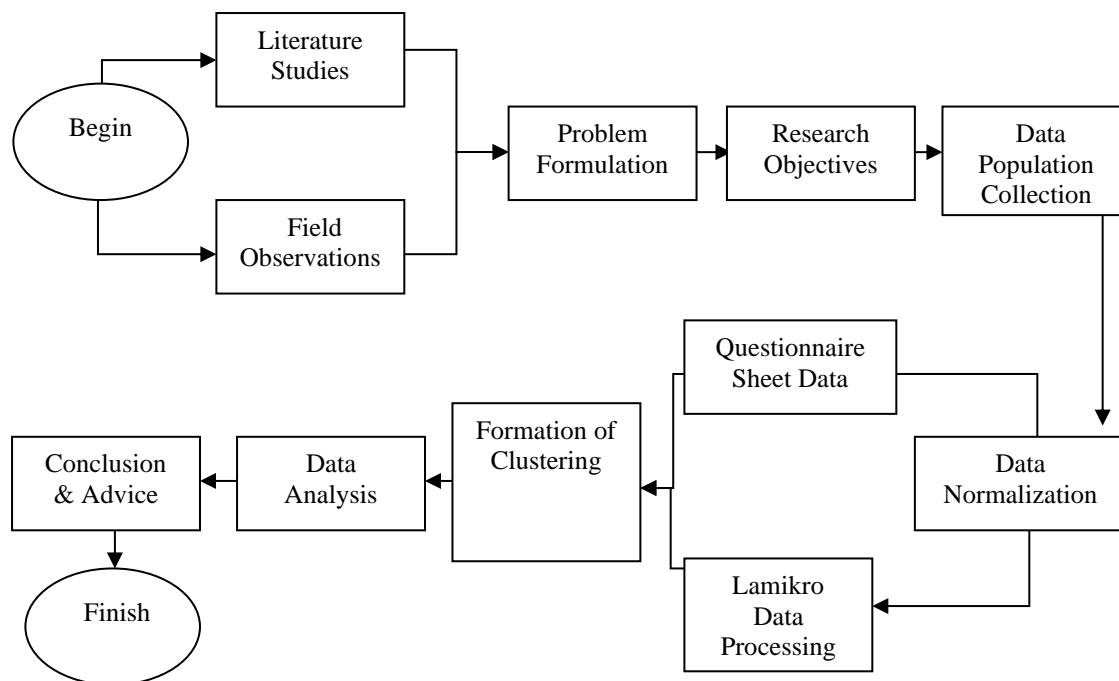


Figure 2 Flow of Source Research Methods

4 Results and Discussion

4.1 Validity and Reliability Test Result

The data testing in this study used validity tests and reliability tests. The validity test is used to measure whether a questionnaire is valid. The results of this research instrument were declared valid at a significant level of 5%. The value of r person correlation of 0.63 against a total score more effective than a critical r of 0.30, then the data is declared valid. A reliability test is a tool for measuring a questionnaire which is an indicator of variables. In this study, all hands have a value of Cronbach's Alpha > 0.60 , meaning that all questionnaire questions for variables of owner perception, understanding of accounting and interest in using the application are declared reliable.

4.2 Descriptive Statistical Analysis Test Result

Descriptive statistics is an analytical method that provides an overview or description of data that can be seen from the average value (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness (distribution density). The results of descriptive statistical analysis in field research, including the use of applications, owner perceptions, and accounting knowledge, can be seen in Table 2 below:

Table 2 Descriptive Statistical Analysis Test Results

	Descriptive Statistics		
	Mean	Std. Deviation	N
application Usage (Y)	16.45	2.095	31
perception of the owner (X1)	46.97	5.736	31
accounting knowledge (X2)	25.71	4.398	31

Data processing based on the Table shows that N, or the amount of data of each variable, is 31. The exciting variable using the Lamikro application (Y) consists of 31 samples with a mean value of 16.45, with a standard deviation of 2.095, which means that the mean value is

greater than the average deviation value to identify low data deviations. Standard data deviations indicate that there has been an even distribution of data values. The owner perception variable (dairy farmer) X1 consists of 31 samples; it is known that the mean value is 46.97, with a standard deviation value of 5.736 which means that the mean value is greater than the standard deviation, so this low indicates that the distribution of data values has been evenly distributed. For the X2 accounting knowledge variable consisting of 31 samples, it is known that the mean value is 25.71 with a standard deviation of 4.398, so this indicates a low deviation of data.

4.3 Hypothesis Test Result

Multiple Regression Analysis

The result of the multiple regression analysis t-tests can be seen in table 3 below.

Table 3 Multiple Regression Analysis

Model	Coefficients			t	Itself.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	4.685	2.312		2.026	.052
1 perception of the owner (X1)	.143	.059	.391	2.407	.023
accounting knowledge (X2)	.197	.077	.414	2.548	.017

a. Dependent Variable: application Usage

Based on the data, it can be entered into the following regression equation:

$$Y = 4.685 + 0.143 X_1 + 0.197 X_2$$

From the regression model formed, the results can be interpreted as follows:

1. The constant 4.685 indicates that if the owner's perception variable (X1), accounting knowledge (X2) is of constant value, then the interest variable for the use of Lamikro accounting applications (Y) has a value of 4,685 units.
2. Value Regression coefficient The perception of the owner (X1) positively affects the interest in using the Lamikro accounting application, as shown by the value of the regression coefficient of 0.143. The T- statistic test results showed a probability value of T of 0.023 or < 0.05. Thus, the model's results above show that every increase in one unit of the owner's perception variable increases the variable of interest using the Lamikro accounting application by 0.143.
3. The value of the regression coefficient of accounting knowledge (X2) positively affects the interest in using the Lamikro accounting application, as shown by the regression coefficient value of 0.197. The results of the T-statistic test showed a probability value of T of 0.017 or < 0.05. Thus the results of the model above can be interpreted that if every increase in one unit of the accounting knowledge variable, the variable of interest in using the Lamikro accounting application will increase by 0.1 97.

Coefficient of Determination Test

The study used the coefficient of determination, namely the value of adjusted R2, because the adjusted value of R2 can go up or down if one variable is added to the model. The coefficient of determination is the square of the correlation coefficient. This coefficient of

determination is used to determine the presence of the influence that occurs from free variables on bound variables [13]. The adjusted R2 results can be seen in Table 4.

Table 4 Results of the R2 Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error in the Estimate
1	.715 ^a	.511	.476	1.516
a. Predictors: (Constant), accounting knowledge, perception of the owner				

The adjusted value of R Square indicates the magnitude of the value of the coefficient of determination. The Table shows that the importance of the adjusted R Square value of 0.476 means that the influence of the owner's perception (X1) and accounting knowledge (X2) on the use of accounting applications (Y) is 47.6% and the remaining 52.4% is influenced by other factors. These results are used as significant information for investment decision-making because the quality of the accounting information provided is good, and it can make investors more interested in investing [14]

4.4 Effect of Owner Perception on Accounting Application Usage

Based on the results of multiple linear regression tests, the owner's perception variable has a regression coefficient of 0.143. The value of the positive regression coefficient shows that the owner's perception affects the use of the Lamikro accounting application. This illustrates that each increase of 1 unit in the owner's perception can increase interest in using the Lamikro application by 0.143, assuming the other independent variable is fixed. These results are in line with previous research, which revealed that business length has a significant positive effect on the preparation of financial statements and business size has a significant positive impact on the preparation of financial statements based on SAK Micro, Small and Medium Enterprises [15]

In the first hypothesis test, it was seen that it had a calculated t value of 2.407 and a significance of 0.023, it showed that the calculated t was $2.407 > 1.985$, and the significant value was $0.023 < 0.05$. A positive calculated t value more effective than the Table and a significance value of fewer than 0.05 means that the owner's perception variable (X1) has an influence and relationship in the same direction as using the Lamikro accounting application (Y). It can be concluded that H1 is accepted. Namely, the perception of the owner (X1) has a positive and significant effect on using the Lamikro accounting application (Y). The higher the interest of dairy farmers in using the Lamikro accounting application. The results of this study are in line with [16], which state that according to the perception of application users (owners), android-based accounting applications are recognized as having various benefits and advantages of manual financial recording. Among them can improve the performance of financial managers, increase productivity, complete work quickly, flexible to use in all situations, store data is more securely, and make the information produced is more explicit, complete and accurate [17]. It also stated that the perception of MSME owners towards using the Lamikro application in terms of data security indicators, speed (time), accuracy, variation of reports (output), relevance, accuracy, and quality of information is positively assessed by MSMEs. Research results align with the study, which suggests a significant relationship between human resources and systems, accounting information systems and the quality of accounting information [18]. Other research shows interest in team member cement factories in Libya for using a Computerized Accounting System (CAS) that can help produce report relevant, reliable and representative financial statements for management and external users for error-free decision-making. [19]. The results of this study are also in line with previous community service

activities, namely, understanding accounting applications can change the perceptions of MSME actors regarding the importance of accounting information systems, and also MSME actors can implement digital-based accounting information systems in doing business [20]

4.5 Effect of Accounting Knowledge on Accounting Application Usage

Based on the multiple linear regression test results, the accounting knowledge variable has a regression of 0.197 positive regression coefficient values, indicating that accounting knowledge positively affects using the Lamikro accounting application. This illustrates that every increase of 1 unit in accounting knowledge can increase the use of Lamikro accounting applications by 0.197 units assuming that other independent variables are fixed.

The results of the second hypothesis test are seen in column t, and the sig of the accounting knowledge variable (X2) has a calculated t value of 2.548 and a significance of 0.017. It shows that t counts $2.548 >$, the table value is 1.985, and the significance value is $0.017 < 0.05$. A calculated t value more significant than the Table and a significance value smaller than 0.05 means that the accounting knowledge variable influences the use of the Lamikro application (Y). It can be concluded that H2 is accepted, namely accounting knowledge (X2) significantly affects the interest in using the Lamikro application (Y). This study's results align with research that states that accounting knowledge has a significant positive impact on the use of android-based accounting applications on MSMEs in Denpasar City [21]. Besides, that study is in line with the findings of [8] explain that by understanding accountancy from perpetrator MSME businesses in Bogor City, the perpetrator effort will influence drafting information quality finance and will apply standards accounting for owned businesses. The learning process using Zahir accounting software can positively impact increasing understanding of the material in students of computerized accounting study programs [10]. Knowledge of accounting applications based on previous research also accommodates expanding knowledge and skills related to business bookkeeping, such as monitoring and evaluating business performance in specific periods [22]. This statement will help prepare financial reports and market products through online media to create an economical chain sustainably and independently [23]. The result of this previous study get that the perceived usefulness, perceived ease of use, and compatibility have positive and significant effects on behavioural intention in using an accounting application [24]

Conclusion

Based on the results of the analysis of the results of the discussion with the results of multiple linear studies, the perception of the owner, the knowledge of the user of the accounting application, as well as the test of the coefficient of determination, it can be concluded as follows: The perception of the owner has a positive and significant effect on the use of the Lamikro accounting application. This conclusion is supported by research that shows a strong and effective relationship between the owner's perception and accounting knowledge of dairy farmers, to the use of android-based accounting applications. Accounting knowledge of dairy farmers positively affects using the Lamikro accounting application. The magnitude of the relationship between the perception of owners and the understanding of accounting of dairy farmers affects the use of android-based accounting applications by 47.6%, and other factors influence the remaining 52.4%.

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