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Emotional Intelligence As a Moderating Variable in the Application of Accounting Information Systems to MSME Performance

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Abstract—MSMEs as a driver of economic growth, and adding new jobs is quite important in their performance in making decisions properly. The analysis technique is a data analysis process that is expected to provide information that can assist in this study, data must be analyzed for interpretation, to provide convenience for researchers in understanding the data as a basis for decision-making. In this study using the Partial Least Square (PLS) approach. Latent variables are defined explicitly in the formal model as linear aggregations of observable variables or their indicators. Depending on how the inner and outer model requirements are constructed, weight estimates for developing latent variable score components are determined. The purpose of this study was to determine the effect of emotional intelligence (self-awareness, motivation, and social skills) on the application of accounting information systems on MSME performance. The data used in this study is primary data which is obtained from respondents' answers by distributing questionnaires to MSME Entrepreneurs in Jember Regency.

Keywords— Emotional Intelligence, Accounting Information Systems, MSME Performance, economic growth, social skills)

I. INTRODUCTION

Economic development requires the participation of financial institutions to finance it. As a financial institution, banks have many activities that support the movement of MSMEs, which aim to collect funds from the community and distribute them back to the community in the form of loans, credit, and the like.

Presidential Decree No. 99 of 1998 states that MSMEs must be protected to avoid unfair business rivalry because they are small-scale people's economic activities and the bulk of business sectors are small businesses[1], [2]

The government chose the MSME sector as a sector that needs attention because according to several experts, the strength of the Indonesian economy lies in MSMEs[3]–[6].

Due to the MSME sector's increased contribution to GDP over the last five years—from 57.84% to 60.34%—there is a need for a study on the performance of MSMEs. MSMEs in different parts of Indonesia can employ up to 57.9 million people. The number of MSMEs in Indonesia keeps growing each year.

Micro, small, and medium-sized businesses (MSMEs) are one of the business sectors that are crucial to Indonesia's long-term economic growth. MSMEs make a significant contribution to the process of income equality and growth. It is hoped that the growth of MSMEs will boost people's incomes and lead to improved economic stability[7]–[9].

The existence of MSMEs that are not maximized in their management is a problem that needs to be addressed[10]–[14]. The problem with almost all micro, small, and medium enterprises that cannot grow is due to the lack of capital they have, and the need for additional funds from outside parties in the form of assistance from the government or credit loans from financial institutions.The problem with almost all micro, small and medium enterprises that cannot develop is due to the lack of capital they have, and the need for additional funding from external parties, whether in the form of assistance from the government or loans from financial institutions..

This will ultimately result in low income received by MSME actors. The existence of MSMEs contributes to East Java's economic growth in 2021 reaching 7.27% (above national growth of 6.29%) and is dominated by three main sectors, namely the trade, hotel, and restaurant sectors whose contribution is 30.40%, followed by the processing industry sector at 27.11% and the agricultural sector at 15.42%. Apart from that, MSMEs have proven capable of being a buffer, a source of livelihood for the community, and absorbing labor, This can be seen by the province of East Java until 2021 it had approximately 795,455 small and medium industrial units and has absorbed a workforce of 2,724,694 people.

The service and trade sectors in Jember Regency experience an increase every year. Along with the large number of new arrivals such as students in Jember Regency and the frequent events held in Jember Regency, for example, the JFC event (Jember Fashion Carnaval).

This triggers domestic and foreign tourists to visit Jember Regency which causes demand for services and finished goods to increase and opens up business opportunities for people to set up service and trade businesses. This increase in MSMEs is beneficial for the Jember Regency government which can contribute to regional regional income and can create employment opportunities for the surrounding community. The increase in service and trade businesses not only provides benefits but can also cause problems for business actors. The number of service and trade businesses that are emerging can threaten the existence of old service and trade businesses because there are new competitors for them, consumers who should be their customers will decrease and switch to new ones. This results in a reduction in the level of income earned and will threaten the sustainability of their business. Business actors are required to compete healthily to increase their income.

The survival and growth of a company cannot only be determined and assessed by success in financial management,

marketing, and products, but can also be determined by human resource management. To be able to compete in business competition, The most important resource for a company or organization is human resources, namely people who have provided their energy, talent, creativity, and effort to the organization[15].

Based on the background of the problem above, the first formulation of the problem in this research is how the application of accounting information systems affects the performance of MSMEs. then the second is the role of emotional intelligence values in moderating the application of accounting information systems on MSME business performance[16]–[18].

It is hoped that this research will be able to add references and insights in the development of knowledge in the field of economics, accounting, especially accounting information systems regarding the application of accounting information systems as an economic factor that influences MSME business performance and the value of emotional intelligence as a moderating variable. This research can also be used as a reference for further research

A. Accounting information system

- The meaning of Accounting information systems. The accounting system: " An accounting system a form organization, notes, and coordinated reports to provide the financial information needed by management to facilitate company management" [19]–[22]. An accounting system is an organization consisting of forms, records, and reports that are coordinated to provide the financial information needed by decision-makers, in this case, management. From the definition of an accounting system, there are elements of a basic accounting system, namely forms, records consisting of journals, ledgers and auxiliary books, and reports.

- Belkaoui [23]–[25] explains accounting information as quantitative information about economic entities that is useful for making economic decisions in determining choices between alternative courses of action. Haswell and Holmes[26] Declare that Small businesses may be at peril if management lacks accounting information. Access to crucial information will be hampered by declining financial health and a dearth of accounting records, which will result in business collapse. According to its usefulness to users, Holmes and Nicholls [27](1988, 1989) divide accounting information into three categories: Information that must be prepared in conformity with current regulations is referred to as statutory accounting information. For internal parties to plan, evaluate, and make choices, budgetary information, and accounting information presented as a budget is helpful. The organization created additional accounting data and other accounting data to improve the effectiveness of decision-making.

- Accounting Information System is an organizational component that collects and classifies, process, analyze, and communicate decision-making information with a financial orientation that is relevant to external parties and parties within the company (in principle it management)[19], [20], [28]–[30]. The definition of an accounting information system can be concluded as a set of human and capital sources in an organization that influences the processing of accounting data to produce

financial accounting information that is useful for the company as a basis for management decision-making in planning and controlling the company. In carrying out its function, the accounting information system must have objectives that can guide management in carrying out its duties so that it can produce useful information, especially in supporting planning and control.

B. MSME Performance

- Performance Levels Previous studies by Bernadine [31] described that an individual's performance can be measured based on 6 job-related levels. The six criteria are: Quality. Quality refers to the level of perfection of the final result or the achievement of the objectives expected by the company. amount. Quantity refers to the amount of output expressed in units of work or task cycles created. in time. The activity level refers to the completion of the work within the initial required period. capacity. Effectiveness refers to the degree to which organizational resources are used to increase profits. Independent employees can carry out their tasks without the help of others. Promising Commitment means that employees take full responsibility for their work.

C. Emotional Intelligence

- Emotional Intelligence Previous research that emotional intelligence is a series of skills to pave the way in a world full of challenges and social problems[32]. Previous research concluded that emotional intelligence is the ability to "listen" to emotional whispers, and make it a very important source of information for understanding oneself and others to achieve a goal [33]. Being creative, consistent, having the courage to make decisions, and having a strong determination are the attitudes studied in emotional intelligence.

- Measures emotional intelligence. Emotional intelligence can be measured along several existing dimensions. The five basic skills of emotional intelligence are [34]–[36]: Self-awareness. Self-awareness is the ability to recognize one's instincts and meanings make decisions for oneself based on objective standards or a firm belief in one's abilities and then connect with a rational source. You can improve your self-management skills. Self-regulation is the ability to express and control your emotions. sensitivity to conscience; The ability to use it in every day relationships and activities. Motivation Motivation is the ability to generate desire and energy to use the desire to achieve a better situation at any time take initiative work effectively and avoid failure and frustration.

- **Empati (social awareness)**. Empathy (social awareness) is the ability to feel what other people feel, being able to understand other people's perspectives, creating relationships of mutual trust, and being able to harmonize with various types of individuals. **Relationship management**. Relationship management is the ability to handle emotions well when dealing with other people and create and maintain relationships with other people, being able to influence, lead, deliberate, resolve disputes, and work together in teams

We can use cognitive intelligence which emphasizes the ability to think about specific facts and predict the consequences of each decision[37], [38]. Many studies have

addressed and answered questions related to emotional intelligence in organizational contexts [39]. Emotional intelligence allows individuals to recognize pleasure in expressing their emotions and to regulate their emotions. Highly emotional people can control their intelligence to pay attention to their own emotions and to respond appropriately to the emotions of others. The work environment should be good and positive because a good and positive work environment makes employees feel happy at home and in the room. Employee performance is measured against standards or metrics established by the company or organization. Companies that cannot cope with competition usually perform poorly. Organizational systems can be embedded in the business environment.

Previous researchers have suggested that factors affecting performance can be divided into external and internal factors [40], [41]. External factors are work environment factors such as organizational culture the attitudes and actions of colleagues and the organizational structure of SMEs. Internal factors including intelligence People have different intelligences including intellectual intelligence emotional intelligence and spiritual intelligence. If these three intelligences can work effectively they will show excellent work results.

There are three intelligences from the results of previous researchers. These three intelligences are internal factors that are very influential for someone to do something optimally, to achieve the desired success. Therefore, researchers were previously interested in examining the internal factors of performance, namely intellectual intelligence or what is usually called [42] IQ is intelligence built by the left brain. People with this intelligence will be able to have sharp analysis and the ability to develop good business strategies. Intellectual intelligence was once believed to be able to determine a person's success

In this era of globalization, many young people are involved in the business world, it is not easy to become an MSME owner who has big responsibilities in running a business, many challenges must be faced by some MSME players both internally and externally, one of which is knowledge about implementing accounting information systems. The accounting information system is the basis for obtaining accurate and fast information related to the running of MSMEs.

It can be concluded that the accounting information system was created to fulfill its function, namely producing accounting information that is relevant, reliable, complete, timely, understandable, and can be verified. Accounting information systems also have an important role in helping make small business management decisions both from an internal and external perspective [42]. However, in practice, MSME owners or managers still tend to ignore the importance of using accounting information systems and only do bookkeeping.

When you run a business you expect business success. It is the main objective of the business unit. But business success also requires good business performance. Good business performance is characterized by good sales growth with ever-increasing profits and ever-increasing capital[43]. As an entrepreneur, you also need to rely on your natural intelligence. Increasing your intelligence, especially emotional intelligence will impact the performance of the business or company you

run leading to its growth and better business opportunities. So an entrepreneur needs to play role of emotions in running his business because positive emotions enhance entrepreneurial creativity including opportunity recognition. [39]

Thus, most entrepreneurs do not understand or appreciate the important role of emotions and sometimes treat the meaning of emotions as a conventional meaning in the sense that emotions are a weakness and should not be present in business. In fact, according to entrepreneurs, emotions are a source of energy and one could say that energy is fuel [44]. According to Nggermanto [45], IQ determines a person's success by only twenty percent, while EQ is responsible for eighty percent. which means that EQ is more dominant than IQ, people with high EQ tend to easily create social relationships in family, office, business, and social settings. Thus, a person with optimal emotional intelligence is sensitive to business opportunities and can deal with conflicts, better organize business strategies, be sensitive, creative, and innovative, and strongly committed to business management [44]. Emotional intelligence plays an important role in an entrepreneur's ability to make presentations to investors, bankers, new clients, friends, and family that can be used to raise capital, win new clients, or retain old clients. Emotional intelligence is also important in negotiations, selection of employees, work partners, and customer service[44]. Therefore, an entrepreneur with optimal emotional intelligence has a greater chance of reaching the pinnacle of success. Such a character is very necessary to build an entrepreneurial society in Indonesia because it is difficult for a person with high intelligence to become a successful entrepreneur if his emotional intelligence is low.

II. METHODS

This study examines the impact of accounting information system implementation on MSME business performance and emotional intelligence as a moderating variable. The population of this study is Micro, Small and Medium Enterprises (MSME) of Jember Regency and the sample is 100 MSMEs of Jember Regency. In the sampling technique, the convenience sampling method is used, ie. sampling technique based on the convenience of the researcher, ie. those that the researcher meets by chance are considered suitable and agree to be a source of information and according to the defined criteria. by the researcher. . researcher The technique used is an internal model and internal model testing with PLS software. Based on the results of hypothesis testing, it was concluded that one hypothesis was accepted and one hypothesis was rejected. One hypothesis accepted was that the accounting information system was shown to have a positive impact on MSME business performance and one hypothesis that was rejected was that reducing Islamic business values did not significantly affect the accounting information system on business performance.

A. Population and sample

The population of this study is SMEs in Jember Regency, according to the Department of Cooperative and MSME Enterprises, there are 17,594 units of registered MSMEs. The sampling technique used in this study was convenience sampling. Convenience sampling is a sampling technique based on the convenience of the researcher, namely what the researcher voluntarily finds as a source of information and

according to the criteria defined by the researcher. The number of samples can be taken using Slovin's formula:

$$= \frac{N}{1 + Ne^2}$$

Where:

n is the required sample size
N is the total population size
e is the desired margin of error (expressed as a decimal)

$$n = \frac{17.594}{1 + 17.594 \ (0,1)^2}$$

$$n = \frac{17.594}{1 + 175,94}$$

$$n = \frac{17.594}{1 + 17.594 \ (0,1)^2}$$

$$n = \frac{17.594}{176,94}$$

n = 99,43

Based on the above calculation of Slovin's formula, the researcher set the sample size used in this study to be 100 respondents.

B. Sources and types of data

Based on the problem formulation and objectives explained in the previous section, this study is classified as a quantitative study that uses numerical data and is processed using PLS. The type of data used in this study is primary, as information was obtained directly from the administration of questionnaires to SME owners or managers. In this study, researchers used a Likert scale to measure responses to each question.

C. Variable Description

Accounting information system

Table I Respondents' Responses Regarding Accounting Information System Variables

Indicator	STS		TS		N		SS		SS		Total Questionnaire	Σ Score	Mean
	F	a1	F	a2	F	a3	F	a4	F	a5			
1	1	1	4	8	17	51	60	240	18	90		390	3,9
2	0	0	3	6	14	42	64	253	19	95		396	3,96
3	0	0	0	0	13	39	68	272	19	95	100	406	4,06
4	0	0	3	6	29	87	53	212	15	75		380	3,8
5	1	1	2	4	29	87	50	200	18	90		382	3,82
								Rata-rata Variabel X1					3,90

Source: Processed Primary Data

D. Emotional Intelligence

Table 2 Respondents' Responses Regarding Emotional Intelligence Variables

Indicator	STS		TS		N		SS		SS		Total Questionnaire	Σ Score	Mean
	F	a1	F	a2	F	a3	F	a4	F	a5			
1	0	0	1	2	6	18	44	176	49	245		441	4,41
2	0	0	0	0	2	6	52	208	46	230		444	4,44
3	0	0	0	0	5	15	50	200	45	225	100	440	4,4
4	0	0	0	0	4	12	49	196	47	235		443	4,43
5	0	0	0	0	5	15	53	212	42	210		437	4,37
6	0	0	1	2	19	57	46	184	24	120		363	3,63
								Rata-rata Variabel X2					

Source: Processed Primary Data

E. Business performance

Table 2 Respondents' Responses Regarding Business Performance Variables

Indicator	STS		TS		N		SS		SS		Total Questionnaire	Σ Score	Mean
	F	a1	F	a2	F	a3	F	a4	F	a5			
1	0	0	3	6	23	69	58	232	16	80		387	3,87
2	0	0	6	12	25	75	52	208	17	85		380	3,8
3	0	0	6	12	25	75	52	208	17	85		380	3,8
4	0	0	8	16	22	66	44	176	26	130	100	288	2,88
5	0	0	2	4	21	63	56	224	21	105		396	3,96
6	1	1	13	26	38	114	39	156	9	45		342	3,42
7	2	2	16	32	40	120	32	128	10	50		332	3,32
								Rata-rata Variabel Y					3,57

Source: Processed Primary Data

Inner Model Assessment Analysis (Structural Model)

An internal model test or structural model was introduced to see the relationship between the significance value and the R-squared research model. A static model was estimated using the structural dependent test and R-squared to determine the significance of the structural path coefficients
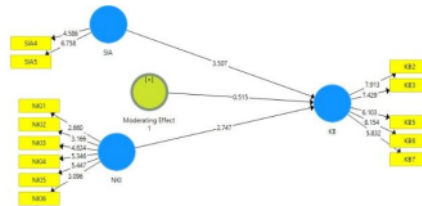
F. Hypothesis testing

In this research, three hypotheses measure the influence between variables as presented in the following table :

	Original Sample (O)	T-Statistics	P Values	Description
SIA-KB	0.347	3.644	0,000	significant
Moderasi KI atas - KB	-0,045	0.506	0,613	insignificant

Sources: data sorting with PLS

The results of testing the second hypothesis show that the relationship between Islamic entrepreneurial values variables does not have a significant and negative effect on accounting information systems on MSME business performance. This can be seen from the t-statistic value which is smaller than the t table, namely 0.515 and the original sample value is negative, namely -0.045. Thus, the second hypothesis cannot be accepted

III. DISCUSSION

In this research, there are two alternative hypotheses (Hαi) that will be tested, these two hypotheses:

Accounting information systems have a significant effect on MSME business performance

Based on the results of statistical calculations, it can be concluded that accounting information system variables have a significant positive effect on business performance variables directly. This can be seen from the t-statistic value which is greater than 1.96, namely 3.507. Thus, the first hypothesis in this study is accepted. This means that MSMEs will obtain reliable information that can help MSMEs make appropriate decisions or policies in the short and long term and can help all MSME components in their operations to be more effective

and efficient, which of course will encourage MSMEs to improve their financial performance. The results of this test are similar to previous researchers with the results that there is a direct influence of the application of accounting information systems on MSME business performance. This means that implementing an accounting information system can help MSMEs make daily decisions or formulate long-term policies. Of course, this will have an impact on MSME business performance in achieving maximum performance.

The Effect of Implementing an Accounting Information System on MSME Business Performance Moderated by Emotional Intelligence. The results of testing the second hypothesis show that the relationship between the emotional intelligence variable does not have a significant and negative effect on accounting information systems on MSME business performance. Hal ini dapat dilihat dari nilai t-statistic yang lebih kecil dari t tabel yaitu sebesar 0,515 dan nilai original sample adalah negatif yaitu -0,045. Dengan demikian, hipotesis kedua tidak dapat diterima. In this case, emotional intelligence for MSMEs in the Jember Regency cannot be used to support accounting information system results or business performance. A good accounting information system needs to be built to support emotional intelligence to moderate the influence of accounting information systems on MSME business performance.

In this research, the emotional intelligence variable has not been able to strengthen or weaken the relationship between accounting information system variables and business performance variables. However, the emotional intelligence variable has a significant influence on the performance of MSMEs. This test is similar to the results of previous research which explains that there is a significant influence in the simultaneous application of emotional intelligence on business success.

IV. CONCLUSION

Accounting information systems have a significant effect on MSME business performance. This means that the implementation of an accounting information system will have a good impact on the business performance of MSMEs and it can be seen how the role of the accounting information system in the development of MSMEs is very good.

Emotional Intelligence does not have a significant effect on accounting information systems on MSME business performance. However, Emotional Intelligence has a significant effect on MSME business performance.

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