

THE INFLUENCE OF OWNER MOTIVATION, OWNER COMMITMENT, AND
ORGANIZATIONAL READINESS ON INTEREST IN PREPARING ACCOUNTING
INFORMATION IN CULINARY MSMEs IN PURWOKERTO

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Abstract

This study aims to test and analyze the influence of owner motivation, owner commitment and organizational readiness on interest in preparing accounting information in culinary MSMEs located in Purwokerto. The type of data used is primary data obtained in the form of questionnaires. The number of samples used in this study amounted to 70 research samples. The results of the study using IBM SPSS show that: (1) Owner motivation does not have a significant influence on interest in preparing accounting information for Culinary MSMEs in Purwokerto. (2) Owner commitment has a positive influence on interest in preparing accounting information for Culinary MSMEs in Purwokerto. (3) Organizational readiness has a positive influence on interest in preparing accounting information in Culinary MSMEs in Purwokerto. In this study, it was proven that owner commitment and organizational readiness have a positive influence on the interest to prepare accounting information. The interest of MSMEs owners to prepare accounting information in the form of financial statements also can be improved in several ways. One way is through outreach, training and providing facilitation for business actors so that they feel familiar with financial statements and feel that preparing financial statements is not a difficult thing to do.

Keywords: Accounting Information, Motivation, Commitment, Organizational Readiness.

INTRODUCTION

The Covid-19 pandemic has caused many people to be hit by the layover storm, which has already exceeded millions. Most of the workers who were laid off looked at the profession as MSMEs which was quite promising. This has led to an increase in MSME players, especially in the food and beverage industry sector (Nurmala et al., 2022). The increasing number of MSMEs in the province of Central Java suggests that adjustments to the rate of job growth will raise local residents' quality of life. MSMEs not only have the capacity to endure economic downturns, but they also positively influence the advancement of the business community. One of the districts of the Central Java Province is called Banyumas Regency, and its government headquarters is situated in Purwokerto, one of the most well-known regions for producing food (Septriana, et al., 2020).

Purwokerto is a part of the district of Banyumas Regency. Purwokerto consists of four subdistricts, namely Northern, Western, Eastern and Southern Purwokerto, and is the administrative capital of Banyumas Regency. It makes Purwokerto the main centre of activity in Banyumas Regency, especially in the economic sphere. The situation makes Purwokerto have a

higher rate of growth and development of the region than the surrounding area (Manshur, et al., 2020).

Despite having a strategic role, the development of the MSMEs is not an easy thing, the role of the owner of the MSMEs is very necessary to face the challenges of today's development of MSMEs. The entrepreneur in MSMEs is often referred to as the owner and the manager of the business, therefore the entrepreneurs have full responsibility for the business carried out so that all decisions relating to the company are entirely in their hands. Of course it's a tough task for a owner, if they don't have the skills to solve the problems that arise in the business themselves (Dwi Lestanti, 2015).

However, in reality there are still many MSMEs actors who have not yet prepared accounting information either simply or in accordance with existing standards due to low of interest. Interest itself is an important foundation for a person to do well, that is, a person's urge to do (Poerwanto, 2010) Although the development of MSMEs in Indonesia is increasing, it is also not free from a variety of problems, especially accounting problems. One of the accounting problems commonly faced by MSMEs actors is that they have not provided financial statements. Minimum knowledge of bookkeeping and financial reporting is a source of problem why MSMEs actors ignore the financial statements of their transactions. The lack of awareness of the importance of financial reporting among MSMEs raises problems with regard to financial management behaviour. On the other hand, financial statements are very useful in decision-making (Oktaviani, 2020).

Research conducted by Sharaz & Firman (2022) stated that motivation has no positive influence on the use of accounting information in MSMEs. This is in contrast to a research conducted by Yulita (2022) that shows that motivation has a positive and significant influence on the use of accounting information. Another research conducted by Mawarni (2022) also showed that the owner motivation has a positive influence on the use of accounting information. Research conducted by Sharaz & Firman (2022) stated that commitments have no positive influence on the use of accounting information in MSMEs. This is in contrast to the research conducted by Yanto, Shalihul & Fachtur (2019) which shows that commitment has a positive and significant influence on the use of accounting information. Another research conducted by Mawarni (2022) also showed that the owner's commitment has a positive influence on the use of accounting information.

Research conducted by Lily (2017) stated that organizational readiness has no influence on the use of accounting information. This is in contrast to the research conducted out by Lutfi, Idris & Mohammad (2017) that stated that organizational readiness has a significant influence on the use of accounting information.

As far as the researchers' search for reference sources goes, there are still inconsistency research result and it is still rare to find the research that use owner motivation, owner commitment and organizational readiness as independent variables together. Therefore, it is necessary to further investigate the influence both from the owner perspective as individual and as the representative of the organization level.

Based on inconsistent research results, this research tested the aspects of owner motivation, owner commitment, and organizational readiness regarding interest in preparing accounting information in Culinary MSMEs in Purwokerto.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior

The Theory of Planned Behavior or commonly abbreviated as TPB originates from the Theory of Reasoned Action which was further developed by Ajzen in 1991. In the Theory of Planned Behavior, Ajzen adds a dimension that has not been added in the TRA theory, namely the dimension of control behavior, as one of the dimensions that influences interest. Thus, the Theory of Planned Behavior contains three main dimensions including the attitude dimensions, subjective dimensions and control behavior dimensions. The Theory of Planned Behavior (TPB) explains that humans tend to conduct behavior because they have an intention or desire to do so where such interests are influenced by three dimensions namely attitude, subjective norms, and behavioral control.

Micro, Small and Medium Enterprises (MSMEs)

The definition of MSMEs is regulated in Law of the Republic of Indonesia No.20 of 2008 concerning MSMEs which was updated by Government Regulation of the Republic of Indonesia No.7 of 2021. Article 1 of the Government Regulations referred to, states that micro enterprises are productive enterprises owned by individuals and/or individual enterprises that meet the criteria of micro enterprise as regulated in the Government regulations. A small enterprise is defined as an autonomous, profitable business venture operated by a person or organization that does not function as a branch or subsidiary of a company that is owned, controlled, or involved in any way in a medium-sized or large enterprise, or as an enterprise that satisfies the requirements for small enterprises as stated in government regulations. A medium-sized enterprise is defined as an autonomous, profitable business venture operated by a person or organization that does not function as a branch or subsidiary of a company that is owned, controlled, or that merges directly or indirectly with a small or large enterprise that satisfies the requirements for a medium enterprise as stated in the Government Regulations.

Motivation

Motivation is what causes, channels, and supports human behavior to work diligently and enthusiastically to optimal achieve results (Farida 2016 : 24). According to Rivai and Sagala (2010:837) motivation is a system of beliefs and attitudes that persuades people to act in certain ways in order to achieve their goals.

Commitment

The owner's commitment is a promise to himself or another person that is reflected in the action taken against the business carried out (Hartoyo, 2015:37). Decision making is usually in the hands of the owners of Micro, Small and Medium Enterprises (MSMEs), therefore it is important to ensure that they are committed to properly implementing any available resources to successfully use information and overcome existing obstacles caused by the use and development of technology (Nasiren & Abdullah, 2016).

Organizational Readiness

According to Weiner (2009), organizational readiness for change is the shared determination of organizational members to implement change (commitment to change) and shared belief in the collective ability they have to carry out this change. Another definition of organizational readiness is a common psychological condition in which members of the

organization are dedicated to enacting organizational change and have faith in their group's ability to do so.

Interest

Interest is a state of one's attention to something, which is accompanied by the desire to know, to possess, to learn, and to prove (Rahmat, 2018). According to Bernard in Sardiman (2007), interest develops as a result of involvement, experience, and habits throughout study or job rather than coming on quickly or on its own.

Accounting Information

Accounting information is the most important part of all the information management needs, especially those relating to the financial data of a company (Baridwan, 2009). The purpose of such accounting information is to provide guidance in choosing the best action to allocate scarce resources to business and economic activities (Ikhsan and Ishak, 2005).

The Influence of Owner Motivation of MSMEs on Interest in Preparing Accounting Information

Theory of Planned Behavior (TPB) explains that humans tend to carry out behavior because they have the intention or desire to do it where this interest is influenced by 3 dimensions, namely attitude, subjective norms, and behavioral control (Ajzen, 1991).

In the construction of the Theory of Planned Behaviour, the owner motivation of MSMEs is linked to attitude toward behavioral. Because when people have motivation toward something, it means they have their positive view on it. A positive attitude toward financial reports reflects a belief in their usefulness in managing a business, tracking financial performance, and meeting applicable legal or financial requirements. A negative or uncaring attitude, on the other hand, can cause MSMEs to be reluctant or less motivated to prepare financial reports regularly.

Research conducted by Yulita (2022) shows that motivation has a positive and significant effect on the use of accounting information. Other research conducted by Mawarni (2022) also shows that owner motivation has a positive effect on the use of accounting information. Based on the theoretical basis and research results above, the following hypothesis can be developed.

H1: Owner motivation has a positive influence on interest in preparing accounting information

The Influence of Owner Commitment of MSMEs on Interest in Preparing Accounting Information

Theory of Planned Behavior (TPB) explains that humans tend to carry out behavior because they have the intention or desire to do it where this interest is influenced by 3 dimensions, namely attitude, subjective norms, and behavioral control (Ajzen, 1991).

In the construction of the Theory of Planned Behavior, the commitment of MSMEs actors is linked to perceived behavioral control. The owner's commitment is a promise to himself or others that is reflected in the actions taken against the effort carried out. The more an individual feels that there are many supporting factors to make something happen, the higher the behavioral control they have. Decision making is usually in the hands of the owners of Micro, Small and Medium Enterprises (MSMEs), therefore it is important to ensure that they are committed to properly implementing any available resources to successfully use information and overcome existing obstacles caused by the use and development of technology (Nasiren & Abdullah, 2016).

Research conducted by Yanto, Shalihul & Fachtur (2019) shows that commitment has a positive and significant effect on the preparation of accounting information. Other research conducted by Mawarni (2022) also shows that owner commitment has a positive effect on the

preparation of accounting information. Based on the theoretical basis and research results above, the following hypothesis can be developed.

H2: Owner commitment has a positive influence on interest in preparing accounting information

The Influence of Organizational Readiness of MSMEs on Interest in Preparing Accounting Information

Theory of Planned Behavior (TPB) explains that humans tend to carry out behavior because they have the intention or desire to do it where this interest is influenced by 3 dimensions, namely attitude, subjective norms, and behavioral control (Ajzen, 1991).

In the construction of the Theory of Planned Behavior, organizational readiness is linked to subjective norms. These norms can come from business partners, customers, or industry colleagues who provide views or demands related to the preparation of financial statements. If the norms around MSMEs respect and support the importance of financial reporting, MSMEs are likely to feel compelled to follow these practices.

Research conducted by Abd, Kamil & Rosli (2017) states that organizational readiness has a significant effect on the use of accounting information. Based on the theoretical basis and research results above, the following hypothesis can be developed.

H3: Organizational Readiness has a positive influence on interest in preparing accounting information

Based on the development of the hypothesis above, the research model is as follows:

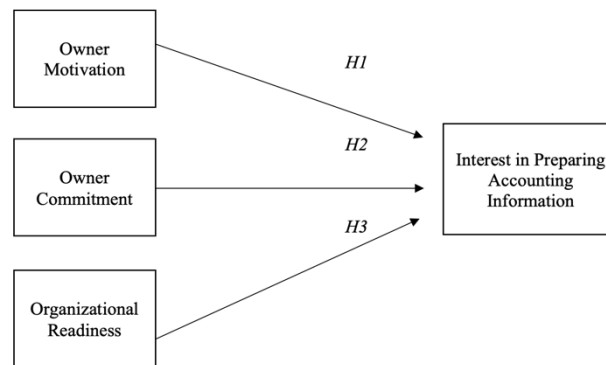


Figure 1. Research Model

RESEARCH METHOD

The research used is quantitative research with the type of causality research. The object of this research is owner motivation, owner commitment and organizational readiness as well as interest in preparing accounting information. Meanwhile, the subjects of this research are owners of Culinary MSMEs (local or fast dining restaurant) in Purwokerto. The population in this study were Culinary MSMEs (local or fast dining restaurant) in Purwokerto that did not prepare accounting information in the form of financial statements. The sample used is purposive sampling, on the other hand, selects sample members from the population with specific goals in mind (Sugiyono, 2016:81). The following criteria were used to determine the study's sample:

culinary MSMEs located in Purwokerto, managed by the owner himself, have a business age of at least 1 year, have not made financial statements.

Table 1. Sample Criteria

No.	Criteria	Total
1.	Culinary MSMEs in Purwokerto (Department of Manpower, Cooperatives and Small and Medium Enterprises Banyumas Regency Government, 2018)	166
2.	Culinary MSMEs in Purwokerto which are no longer active	(75)
		91
3.	Culinary MSMEs in Purwokerto that managed by owner and did not have financial statements	70

In this study, the data analysis technique used was multiple linear regression analysis using IBM SPSS software. This study tests the data using the classical assumption test which consists of normality, multicollinearity, heteroscedasticity tests. Hypothesis testing by doing the (f) test, (t) test and the coefficient of determination test.

RESULTS AND DISCUSSION

Descriptive statistics

Descriptive statistics are carried out to provide an overview or description of the data obtained from the minimum, maximum, average (mean), and standard deviation values is provided by descriptive statistical data. Based on the data that has been obtained, the results of descriptive statistical analysis are as follows:

Table 2. Descriptive Statistical Analysis

Descriptive Statistics						
	N	Range	Minimum	Maximum	Mean	Std. Deviation
M (X1)	70	14	2	5	4.03	3.092
C (X2)	70	12	2	5	4.04	2.623
O (X3)	70	15	1	5	3.84	3.493
I (Y)	70	9	2	5	3.72	2.124
Valid N (listwise)	70					

Validity Test

The validity test is employed to assess the validity of a questionnaire that will be deployed. If the questionnaire's questions are able to reveal anything that the questionnaire will be measuring, then the questionnaire is considered legitimate (Ghozali, 2018). An item is declared valid if the r count value > r table. The r table value with a significance level (α) of 0.05 with N =

70 is 0.235. The calculated r value for each item in variables X1, X2, X3 and Y can be seen in table below:

Table 3. Validity Test

Question Item	r count value (Pearson Correlation)	r table value	Definiton
Owner Motivation (X ₁)			
X _{1.1}	0,743	0,235	Valid
X _{1.2}	0,738	0,235	Valid
X _{1.3}	0,749	0,235	Valid
X _{1.4}	0,779	0,235	Valid
X _{1.5}	0,792	0,235	Valid
Owner Commitment (X ₂)			
X _{2.1}	0,877	0,235	Valid
X _{2.2}	0,876	0,235	Valid
X _{2.3}	0,828	0,235	Valid
X _{2.4}	0,865	0,235	Valid
Organizational Readiness (X ₃)			
X _{3.1}	0,799	0,235	Valid
X _{3.2}	0,586	0,235	Valid
X _{3.3}	0,794	0,235	Valid
X _{3.4}	0,794	0,235	Valid
X _{3.5}	0,739	0,235	Valid
X _{3.6}	0,703	0,235	Valid
Interest on Preparing Accounting Information (Y)			
Y.1	0,900	0,235	Valid
Y.2	0,876	0,235	Valid
Y.3	0,843	0,235	Valid

Based on table 3, it shows that all items have a positive correlation coefficient value greater than the r table with a significance value of 0.05 (5%). This shows that all the questions or statements in the questionnaire have met the validity test.

Reliability Test

A questionnaire is said to be reliable if a person's answers to questions are consistent or stable over time (Ghozali, 2018). To carry out reliability tests, researchers used Cronbach's Alpha. According to Ghozali (2018) shows that Alpha Cronbach's acceptable if > 0.6 . The closer Cronbach's alpha is to 1, the more high internal consistent reliability. The calculation results can be seen in table below:

Table 4. Reliability Test

Variable	N of items	Cronbach Alpha	Definition
Owner Motivation (X ₁)	5	0,817	Reliable

Owner Commitment (X ₂)	4	0,883	Reliable
Organizational Readiness (X ₃)	6	0,819	Reliable
Interest on Preparing Accounting Information (Y)	3	0,843	Reliable

Based on the results of reliability testing in table 4, it shows that the reliability coefficient for the owner's motivation variable is 0.817, the owner's commitment coefficient is 0.883, the organizational readiness coefficient is 0.819 and the interest coefficient in preparing accounting information is 0.843. This shows that all reliability coefficients are > 0.60, so they can be said to be reliable.

Classical Assumption Test

Normality Test

One way to see the normality of the data distribution is to use the non-parametric Kolmogorov-Smirnov statistical test (K-S). If the table shows a probability value greater than 0.05, then this means that the data is normally distributed, whereas if the probability is less than 0.05 then it means the data does not have a normal distribution (Ghozali, 2018).

Table 5. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.47638488
Most Extreme Differences	Absolute	.072
	Positive	.061
	Negative	-.072
Test Statistic		.072
Asymp. Sig. (2-tailed) ^c		.200 ^d

Based on the results of the One Sample Kolmogorov-Smirnov Test in table 9, it shows that the significance value of the test is 0.200 which is greater than 0.05. These results indicate that the data on the variables are normally distributed.

Multicollinearity Test

The multicollinearity test aims to test whether there is a correlation between independent variables in a regression model. A good regression model should be there is no correlation between the independent variables. The cut off value to indicate the presence of multicollinearity is the tolerance value ≤ 0.10 or equal to $VIF \geq 10$ (Ghozali, 2018).

Table 6. Multicollinearity Test

Coefficients ^a		
Model	Collinearity Statistics	
	Tolerance	VIF

1	(Constant)		
	Owner Motivation (X_1)	0,582	1,717
	Owner Commitment (X_2)	0,432	2,316
	Organizational Readiness (X_3)	0,576	1,737
a. Dependent Variable: Interest on Preparing Accounting Information (Y)			

Based on the results of the multicollinearity test in table 10, it shows that the Tolerance value > 0.10 on the owner's motivation variable is 0.582, the owner's commitment variable is 0.432. Furthermore, the organizational readiness variable is 0.576. Then it can also be done with a VIF value of < 10.00 on the owner motivation variable of 1.717, on the owner commitment variable of 2.316 and on the organizational readiness variable of 1.737. So it can be concluded that, these three variables show that the three variables including owner motivation, owner commitment and organizational readiness do not tendency of multicollinearity.

Heteroscedasticity Test

According to Ghozali (2018), the heteroscedasticity test aims to find out whether in the regression model there is an inequality of variance from the residual of one observation to another observation. A good regression model is one where heteroscedasticity does not occur. For the approach with the Park test, If the independent variable is statistically significant against dependent variable (significance < 0.05), there is indication of heteroscedasticity. If the independent variable is not significant statistics on the dependent variable (significance > 0.05), there is no heteroscedasticity.

Table 7. Heteroscedasticity Test

		Coefficient ^a			
Model		Unstandardized Coefficients	Standardized Coefficients	t	Sig.
		B	Beta		
			Std. Error		
1	(Constants)	-2,883	1,833	-1,573	0,121
	Owner Motivation (X_1)	-0,060	0,100	-0,094	0,551
	Owner Commitment (X_2)	0,211	0,138	0,279	0,129
	Organizational Readiness (X_3)	0,010	0,089	0,018	0,910
a. Dependent Variable: Interest on Preparing Accounting Information (Y)					

Based on the results of the heteroscedasticity test using the park test approach in table 7, it shows that the significance value for the owner motivation variable is 0.551, for the owner commitment variable it is 0.129. and for the organizational readiness variable it is 0.910. These three variables have a sig level > 0.05 . This shows that in the regression model there is no heteroscedasticity.

Multiple Linear Regression

To be able to prove the influence of owner motivation, owner commitment and organizational readiness on the interest on preparing accounting information in Culinary MSMEs

in Purwokerto, a multiple linear regression test was carried out. The results of the regression test using SPSS are shown in table 8 below:

Table 8. Multiple Linear Regression

Model		Coefficient ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constants)	0,646	1,406		0,460	0,647
	M (X1)	-0,029	0,077	-0,042	-0,375	0,709
	C (X2)	0,243	0,105	0,300	2,301	0,025
	O (X3)	0,312	0,069	0,512	4,543	0,001
	R	0,719				
	Adjusted R Square	0,495				
	F sig.	0,001				
	F count	23,532				

a. Dependent Variable: I (Y)

Based on the results of multiple linear regression in table 8, it shows that the regression coefficient value of each variable, so that the multiple linear regression equation can be arranged as follows:

$$I = 0,646 - 0,029M + 0,243C + 0,312O + \epsilon$$

The interpretation of the multiple linear regression equation above is as follows:

1. Constant
0.646 is the positive value of the constant value (a). When there is a positive sign, the influence between the independent and dependent variables is one-way. This demonstrates that the value of interest in preparing accounting information remains unchanged if all independent variables, such as owner motivation (X1), owner commitment (X2), and organizational readiness (X3), have a value of 0 percent or have not changed.
2. Owner Motivation (X1)
The owner motivation variable (X1) has a regression coefficient value of -0.029. This number indicates that the owner's motivation variable and interest in creating accounting information have a negative influence (that is, a negative relationship). This indicates that the interest in accounting preparation variable will decline if the owner's motivation variable rises by 1%. Considering that other factors stay the same.
3. Owner Commitment (X2)
The owner commitment variable (X2) shows a positive regression coefficient value of 0.243. This demonstrates that, assuming all independent factors remain constant, interest in generating accounting information will increase if the owner's commitment increases by 1%. When the sign is positive, it indicates that the influence between the independent and dependent variables is one-way.
4. Organizational Readiness (X3)
The organizational readiness variable (X3) has a positive value of 0.312 for the regression coefficient. This demonstrates that, provided all independent factors remain constant,

interest in preparing accounting information will increase if organizational readiness increases by 1%. When the sign is positive, it indicates that the influence between the independent and dependent variables is one-way.

Coefficient of Determinant (Adjusted r Square)

The coefficient of determination is used to determine the extent of the independent variable's ability to explain the dependent variable as measured by the Adjusted R Square value.

Table 9. Coefficient of Determinant (Adjusted R Square)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of The Estimate
1	0,719 ^a	0,517	0,495	1,510
a. Predictors: (Constant), Organizational Readiness (X3), Owner Commitment (X2), Owner Motivation (X1)				
b. Dependent Variable: Interest in Preparing Accounting Information (Y)				

Based on the results of the coefficient of determination test which can be seen in table 13, it shows that the adjusted R Square is 0.495. This means that the influence of variables owner motivation, owner commitment and organizational readiness simultaneously on interest in preparing accounting information is 49.5% and the remaining 50.5% is influenced by other variables not studied. Such as understanding accounting knowledge, accounting training and information technology.

F Test

The F test is used to determine whether the regression model can or is appropriate to be used in this research or not. On test F is seen from the significance value with a significance level of 5% or 0.05. If the significance value is < 0.05 then the regression model said to be fit. The F test results based on table 8, the significance value is $0,001 < 0,05$ and the regression model is said to be fit.

Hypothesis Test

The t test was used to prove the influence of owner motivation, owner commitment and organizational readiness on interest in preparing accounting information in Culinary MSMEs in Purwokerto. The t table value with a significance level (α) of 0.05 with $df = 66$ is 1.998. The t test results are based on table 8.

Based on the results of the partial hypothesis test which can be seen in table 8, it can be interpreted as follows:

- The first hypothesis is known for the owner's motivation variable regarding interest in preparing accounting information for Culinary MSMEs (X1), $t = -0.375 < t \text{ table} = 1.998$ and the significance value is $0.709 > 0.05$. So H_0 is accepted and H_1 is rejected, meaning that owner motivation has no influence on the interest in preparing accounting information.
- The second hypothesis is for the owner's commitment variable towards interest in preparing accounting information for Culinary MSMEs (X2), $t = 2.301 > t \text{ table} = 1.998$ and the significance value is $0.025 < 0.05$. So H_0 is rejected and H_1 is accepted, meaning that owner commitment has a positive influence on the interest in preparing accounting information.
- The third hypothesis for the organizational readiness variable regarding interest in preparing accounting information in Culinary MSMEs (X3), $t = 4.543 > t \text{ table} = 1.998$ and significance

value $0.001 < 0.05$. So H_0 is rejected and H_1 is accepted, meaning that organizational readiness has a positive influence on the interest in preparing accounting information.

The Influence of Owner Motivation of MSMEs on Interest in Preparing Accounting Information

It is known that H_0 is accepted and H_1 is rejected, meaning that owner motivation has no influence on the interest in preparing accounting information. In this study, owner motivation is linked to attitude toward behavioral in the construction of the Theory of Planned Behaviour. Because when people have motivation toward something, it means they have their positive view on it. A positive attitude toward financial statements reflects a belief in their usefulness in managing a business, tracking financial performance, and meeting applicable legal or financial requirements. A negative or uncaring attitude, on the other hand, can cause MSMEs to be reluctant or less motivated to prepare financial statements regularly.

The result of this study is not in line with the Theory of Planned Behavior that explains that humans tend to conduct behavior because they have an intention or desire to do so where such interests are influenced by three dimensions namely attitude, subjective norms and behavioral control (Ajzen, 1991). This is also not in line with research conducted by Clarissa (2018), Persulley, et al (2020) and Srikalimah, et al (2023) which stated that attitudes influence the interest of MSMEs actors in preparing financial statements.

The result is supported by the descriptive statistics for owner motivation in question number 5 in the questionnaire which contains the statements, I feel that I also have to make financial reports because this can enable my business to compete with others, as many as 14 out of 70 respondents answered neutral and disagree. There are many factors that make owners or managers to think that it is not really necessary to prepare financial statements, including those who think that preparing accounting information in the form of financial statements is a complicated thing, coupled with a lack of understanding by business managers about the importance of accounting information for the development of their business, this fact is supported by the respondent's answer to the open question which states that, why haven't you prepared financial statements? Most of the respondents answered that it is too complicated and did not have sufficient knowledge about it. This is in line with research conducted by Sharaz & Firman (2022) stated that motivation has no positive influence on the use of accounting information in MSMEs.

The Influence of Owner Commitment of MSMEs on Interest in Preparing Accounting Information

It is known that H_0 is rejected and H_1 is accepted, meaning that owner commitment has a positive influence on the interest in preparing accounting information. In this study, owner commitment is linked to perceived behavioral control in the construction of the Theory of Planned Behaviour. The owner's commitment is a promise to himself or others that is reflected in the actions taken against the effort carried out. The more an individual feels that there are many supporting factors to make something happen, the higher the behavioral control they have. Decision making is usually in the hands of the owners of Micro, Small and Medium Enterprises (MSMEs), therefore it is important to ensure that they are committed to properly implementing any available resources to successfully use information and overcome existing obstacles caused by the use and development of technology (Nasiren & Abdullah, 2016).

The result of this study is in line with the Theory of Planned Behavior that explains that humans tend to conduct behavior because they have an intention or desire to do so where such interests are influenced by three dimensions namely attitude, subjective norms and behavioral

control (Ajzen, 1991). This is also in line with research conducted by Clarissa (2018), Persulley, et al (2020) and Srikalimah, et al (2023) which stated that perceived behavioral control influence the interest of MSMEs actors in preparing financial statements.

This is also in line with research conducted by Yanto, Shalihul & Fachtur (2019) which shows that owner commitment has a positive and significant effect on the preparation of accounting information. Other research conducted by Mawarni (2022) also shows that owner commitment has a positive effect on the preparation of accounting information.

Commitment in this study is measured by how much MSMEs owners aware of their responsibility toward their business sustainability and how they willing to do something that is already agreed upon in this case is preparing accounting information in the form of financial statements. This can be seen based on the descriptive statistics for owner commitment with the total mean of 16,14 with 4 items of question which can be inferred that the average answer that the respondents given for all items of question is 4 or equal with agree. The result of this study for this variable also supported by the descriptive statistics for owner commitment which contains the statements, I am willing to carry out things that have been agreed to make the business progress more seriously, as many as 53 out of 70 respondents answered agree and strongly agree. This shows how the owner's commitment reflects how it help the owner controlling their mindset to fully commit to something agreed upon

The Influence of Organizational Readiness of MSMEs on Interest in Preparing Accounting Information

It is known that H_0 is rejected and H_1 is accepted, meaning that organizational readiness has a positive influence on the interest in preparing accounting information. In this study, organizational readiness is linked to subjective norms in the construction of the Theory of Planned Behaviour. These norms can come from business partners, customers, or industry colleagues who provide views or demands related to the preparation of financial statements. If the norms around MSMEs respect and support the importance of financial reporting, MSMEs are likely to feel compelled to follow these practices.

The result of this study is in line with the Theory of Planned Behavior that explains that humans tend to conduct behavior because they have an intention or desire to do so where such interests are influenced by three dimensions namely attitude, subjective norms and behavioral control (Ajzen, 1991). This is also in line with research conducted by Clarissa (2018), Persulley, et al (2020) and Srikalimah, et al (2023) which stated that subjective norms influence the interest of MSMEs actors in preparing financial statements. This is also in line with research conducted by research conducted by Abd, Kamil & Rosli (2017) states that organizational readiness has a significant effect on the use of accounting information.

Organizational readiness in this study is measured by how much MSMEs owners can ensure and be assured that the employee to have sufficient understanding and coordinate well in order going to implement a new change plan which in this case in preparing accounting information in the form of financial statements. This can be seen based on the descriptive statistics for organization readiness which contains the statements, I am willing to conduct intensive dialogue and discussions with employees to build understanding of new plans and priorities of the work unit, as many as 45 out of 70 respondents answered agree and strongly agree. This shows how important is norms coming from people around the MSMEs owners to have respect and support the importance of financial reporting causing MSMEs to likely to feel compelled to follow these

practices. This is also in accordance with the Theory of Planned Behavior regarding subjective norms which stated a person will have the intention to have intention or tend to carry out a behavior if he feels that the opinions of the people around him are important to him and feel that there is social influence of the referent to do that behavior.

CONCLUSION

Based on the results of research and discussions that have been mentioned, the following conclusions are obtained: Owner motivation does not have a significant influence on interest in preparing accounting information for Culinary MSMEs in Purwokerto, Owner commitment has a positive influence on interest in preparing accounting information for Culinary MSMEs in Purwokerto, and Organizational readiness has a positive influence on interest in preparing accounting information in Culinary MSMEs in Purwokerto

The results of this research can offer the benefit to academics as a reference to carry out further research as well as useful for the development of accounting science in particular in the field of finance, specially in research related to the use of construction of Theory of Planned Behavior and to show that the Theory of Planned Behavior can be applied to predict the interest before the behavior to be acted. The interest of MSMEs owners to prepare accounting information in the form of financial statements can be increased by considering the factors that influence the interest to prepare accounting information. In this study, it was proven that owner commitment and organizational readiness have a positive influence on the interest to prepare accounting information. This also shows that as long as a person have a motivation, and willing to commit to do things agreed upon and have the support from people around it is likely to them to compelled these practices. The interest of MSMEs owners to prepare accounting information in the form of financial statements can be improved in several ways. One way is through outreach, training and providing facilitation for business actors so that they feel familiar with financial reports and feel that preparing financial reports is not a difficult thing to do. In this case, the government and its staff really need a role in order to increase the existence of how important it is to prepare accounting information in the form of financial reports, even from the simplest ones, it will be very beneficial for the business development of business owners, where it is hoped that their interest in preparing financial reports will always increase in the future.

This research also face some difficulty to reach out the owner itself to fill out the questionnaire. So for future similar research that also targeting MSMEs owner, it is hoped that research can be overcome this limitation perhaps by going directly to the place of business with a letter covering the research and ensuring that the data from the questionnaire is only used for the purposes of the final assignment.

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