

## Analysis of Accounting Information Systems on MSME Performance with Emotional Intelligence as Moderation

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### ARTICLE INFO

Date of entry:  
21 January 2024  
Revision Date:  
30 January 2024  
Date Received:  
31 January 2024

### ABSTRACT

Good Emotional Intelligence (comprising self-awareness, motivation, and social skills) enables one to make appropriate decisions under a variety of circumstances. An organization's accounting information system is a device utilized to streamline the majority of business operations, regardless of the company's size (small, medium, or large). Due to the fact that MSMEs are a primary driver of economic expansion, the creation of new employment is crucial to their ability to make sound decisions. The analysis technique refers to a process of data analysis designed to yield information that can be utilized in this study. In order to facilitate researchers' comprehension of the data as a foundation for decision making, it is necessary to analyze the data for interpretation. The present study employed the Partial Least Squares (PLS) methodology is carried out in in three stages: Outer model analysis, Inner model analysis, Hypothesis testing. In accordance with the formal model, latent variables are defined explicitly as linear aggregates of observed variables or their indicators. In order to generate weight estimates for latent variable score components, the inner and outer model specifications are compared. Determine the impact of emotional intelligence (self-awareness, motivation, and social skills) on the performance of micro, small, and medium-sized enterprises (MSME) in relation to the implementation of accounting information systems. The primary data utilized in this study were collected through the distribution of questionnaires to MSME entrepreneurs in Jember Regency, who provided their responses. Clearly, the accounting information system plays a crucial role in the progress and growth of MSMEs. Emotional Intelligence has no appreciable impact on the efficacy of MSME businesses as it relates to accounting information systems. Nonetheless, Emotional Intelligence significantly impacts the business performance of SMEs.

Keywords: Accounting Information Systems, Economic Growth, Emotional Intelligence, MSME Performance, social skills.



Cite this as: Ekamarinda, E. Y., Heny, H., & Rizal, N. (2024). Analysis of Accounting Information Systems on MSME Performance with Emotional Intelligence as Moderation. *Assets : Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 8(1), 69–79. <https://doi.org/10.30741/assets.v8i1.1197>

## INTRODUCTION

In order to finance economic development, financial institutions must be involved. Banks, being financial institutions, support the growth of micro, small, and medium enterprises (MSMEs) through a variety of activities that collect and recirculate funds in the form of loans, credits, and the like. Presidential Decree No. 99 of 1998 defines MSMEs as small-scale economic activities of individuals, comprising the preponderance of business sectors. To prevent unfair business competition, MSMEs must be protected.<sup>(1)</sup> The selection of the MSME sector as a sector requiring attention by the government is justified by the assertions of numerous experts that MSMEs constitute the backbone of the Indonesian economy. Due to the fact that the MSME sector's contribution to Gross Domestic Product (GDP) has increased from 57.84% to 60.34% over the past five years 2018 until 2022, it is necessary to conduct research on the performance of MSMEs. MSMEs have the capacity to accommodate a labor force of up to 57.9 million individuals across diverse regions within Indonesia. The quantity of MSMEs in Indonesia continues to grow annually. This article has been published on the media <https://www.fajarharapan.id>. Micro, Small, and Medium Enterprises (UMKM) constitute a significant enterprise coalition that contributes significantly to Indonesia's long-term economic development. UMKM significantly contributes to the degradation process and increases community income. The growth of UMKM is anticipated to contribute to an improvement in the populace's standard of living, thereby fostering economic stability.

The issue of underutilized MSMEs in management constitutes a concern that requires attention. Permasalahan dari hampir semua usahas mikro, kecil, dan menengah yang tidak bisa berkembang, dan kebutuhan dana tambahan dari pihak luar baik itu, adalah kurangnya modal yang mereka miliki, dan kebutuhan dana tambahan dari pemerintah maupun kredit pinjaman dari lembaga keuangan. Almost all micro, small, and medium-sized businesses that are unable to expand do so because they lack sufficient capital and require additional funding from external sources, such as government assistance or loans from financial institutions. The Indonesian government should take sides and focus on MSME actors so that it is easy to obtain MSME empowerment activities, both in terms of capital and in terms of developing business capacity. The MSME sector, which is proven to be able to absorb a large number of workers, is also a solution to reduce the number of unemployed. This positive trend needs to continue to grow so that the MSME sector on a large scale is able to overcome the problem of unemployment in Indonesia

Ultimately, this will lead to a reduction in the income that MSME actors obtain. The presence of micro, small, and medium enterprises (MSMEs) in East Java results in an economic expansion of 7.27% in 2021, surpassing the national growth rate of 6.29 percent. This expansion is concentrated in three primary sectors: trade, hotel and restaurant (30.40%), processing industry (27.11%), and agriculture (15.42%). Aside from that, MSMEs have demonstrated their ability to function as a buffer, a community source of income, and a labor absorber. This is evidenced by the province of East Java's employment of 2,724,694 individuals and its estimated 795,455 small and medium industrial units through 2021. (East Java Provincial Public Relations Office, 2022). Year after year, the service and commerce sectors in Jember Regency expand. In addition to the substantial influx of newcomers, including students, Jember Regency hosts numerous events, including the JFC event (Jember Fashion Carnival).

This phenomenon attracts both domestic and international tourists to Jember Regency, thereby stimulating an upsurge in demand for services and finished products and creating prospects for individuals to establish trade and service-oriented enterprises. The expansion of micro, small, and medium enterprises (MSMEs) in the Jember Regency is advantageous for the government as it has the potential to bolster regional income and generate employment prospects for the neighboring community. The expansion of service and retail enterprises not only confers advantages but also may give rise to challenges for business participants. The proliferation of new service and trade enterprises may pose a threat to the survival of established service and trade businesses due to the

presence of new competitors and the potential attrition of customers who were previously loyal to these establishments to the new ones. This phenomenon leads to a decline in revenue generated and poses a risk to the long-term viability of their enterprise. Business entities are obligated to engage in wholesome competition in order to augment their revenue.

The sustainability and expansion of an organization are not solely ascertained through the effectiveness of its financial management, marketing, and product development; human resource management can also provide insights. For a company or organization to remain competitive in the business world, its human resources—individuals who have contributed their time, energy, talent, ingenuity, and endeavor—are its most vital asset (2). Given the foregoing, the initial formulation of the research problem in this study concerns the impact of accounting information system implementation on the operational outcomes of micro, small, and medium enterprises (MSMEs). The second concern is the moderating effect of The pressure to try to maximize the dual role as a businessman and housewife will cause pressure or stress. As an effort to reduce the pressure of emotional intelligent values the entrepreneur role (Entrepreneur Role Stress) it can be achieved through emotional intelligence and social support so that it is hoped that it will have a good performance effect for mompreneurs. on the impact of accounting information system implementation on the business performance of MSME enterprises.

The growth of organizational commitment is considered capable of providing a strong bond between individuals and the organization so that they are able to carry out their obligations properly in accordance with their roles and positions within the organization (Mangkunegara, 2013). The results of this study are in line with previous research such as research on employees at Telekom Malaysia Berhad Miri (Kiprawi et al, 2020) and research on bank employees stating that emotional intelegent has a positive and significant effect on employee performance (Pratama and Syamsuddin, 2020). This research endeavors to contribute references and insights to the advancement of knowledge in the domains of economics, accounting, and accounting information systems, with a specific focus on the economic factor of accounting information systems and its influence on the business performance of micro, small, and medium enterprises (MSMEs), as well as the moderating effect of emotional intelligence. Additionally, this study can serve as a reference for subsequent investigations

### **Accounting information system**

Exactly what accounting information systems entail. Mulyadi (2001) provides the following description of the accounting system: "An accounting system comprises a structured arrangement of records, memos, and coordinated statements that furnish management with the financial data required to facilitate business management." An accounting system is a coordinated collection of documents, forms, and reports that furnish management with the financial data required for decision-making. As per the definition of an accounting system, a form, which comprises financial reports and journals, main books, and auxiliary books, is an element of an accounting system.

Accounting information is defined by Belkaoui (2000) as quantitative data pertaining to economic entities, which serves as a resource for economic decision-making by facilitating the evaluation of alternative courses of action. According to Haswell and Holmes (1989), the absence of accounting information in the administration of a company can pose a threat to small businesses. The inability to obtain essential information due to deteriorating financial conditions and a dearth of accounting records will ultimately result in the demise of the organization. Holmes and Nicholls (1988, 1989) delineate three distinct categories of accounting information based on, among other factors, its utility to users: Information that is deemed statutory accounting requires preparation in strict adherence to prevailing regulations. Internal stakeholders can benefit from accounting information presented in the form of a budget when it comes to strategizing, evaluating, and decision-making. Supplementary accounting data, along with other accounting data generated by the organization, with the intention of enhancing the efficiency of decision-making.

According to Jogiyanto (2005), an accounting information system is a component of an organization that functions to gather, categorize, process, evaluate, and disseminate financial decision-making data that is pertinent to both internal and external stakeholders, with management being the primary audience. In conclusion, an accounting information system can be defined as a collection of human and financial resources within an organization that impact the processing of accounting data in order to generate useful financial accounting information for planning and controlling the business. The accounting information system must have objectives in order to support planning and control and provide guidance to management in the performance of its responsibilities. Such objectives should motivate the system to generate valuable information.

### **MSME Performance**

As defined by Performance According to Mustafa and Miller (2003), work performance refers to the output in terms of both quality and quantity that an employee attains while fulfilling their assigned duties and responsibilities. Instance of performance Robert L. Mathis and John H. Jackson (2006) discuss the actions and inactions of employees. [Performance standards] According to prior research by Bernadin (1993), an individual's performance can be assessed using six criteria that arise from the specific task at hand. They are the six criteria: Excellent quality. Quality can be defined as the extent to which the ultimate outcomes attained closely resemble perfection, fulfilling the objectives set forth by the organization. In terms of quantity. The quantity produced on time, expressed as the number of work units or activity cycles produced, is measured in terms of quantity. Activity level is determined by whether or not the assignment is completed within the allotted time. The attribute of effectiveness. Profit-maximizing effectiveness is the degree to which an organization possesses knowledge of its resources. The state of independence. Work functions can be performed independently by employees without requiring assistance from others. The notion of commitment. Commitment signifies that personnel bear complete accountability for their tasks.

### **Emotional Intelligence**

Emotional intelligence, according to prior research, is a collection of abilities that enable one to navigate a society rife with social challenges and issues (3). Prior studies have determined that emotional intelligence consists of the capacity to "listen" to the subtle nuances of emotions; thus, it is a critical information source for gaining self-awareness and that of others in pursuit of one's objectives (4). Attitudes that are the focus of emotional intelligence research include creativity, consistency, decision-making fortitude, and strong determination. Assessing emotional intelligence. Emotional intelligence (EI) can be assessed using a variety of established criteria. Five fundamental emotional intelligence talents (5), yaitu: Developing self-awareness. Self-awareness refers to an individual's capacity to recognize their own emotions and the consequences of those emotions, utilize that knowledge to guide their own decision-making, establish realistic standards for their own capabilities and self-assurance, and then attribute those shortcomings to the source. Personal administration. Self-management consists of the capacity to express and regulate one's emotions, demonstrate sensitivity to one's conscience, and apply this awareness to one's daily life and interpersonal interactions. Motivating factors. Motivation is the capacity to utilize one's desire to generate energy and enthusiasm at any time in pursuit of improved circumstances, as well as the ability to act proactively and efficiently, and to endure failure and frustration. Developing empathy (social consciousness). Social awareness, also known as empathy, encompasses the capacity to comprehend the emotions and viewpoints of others, establish trustworthy relationships with them, and function harmoniously with a diverse range of individuals. Relationship administration. Relationship management encompasses the capacity to effectively regulate emotions in interpersonal interactions, establish and sustain connections with others, exert influence, exercise leadership, engage in deliberation, reconcile conflicts, and collaborate within teams.

Intellectual intelligence, which emphasizes the capacity for logical thought, can be utilized to locate objective, accurate facts, forecast risks, and foresee the repercussions of every existing decision (6). Numerous studies examine and provide responses to inquiries concerning emotional intelligence

within organizational settings. Emotional intelligence refers to an individual's capacity to inspire and motivate themselves, maintain composure in the face of setbacks, regulate their emotions and avoidance of instant gratification, and oversee their mental states. (7) Emotional intelligence enables people to control their emotions, distinguish between happiness and sadness, and maintain a positive disposition. Emotionally intelligent individuals are adept at managing their own emotions, are aware of their own emotional states, and react appropriately to the emotions of others. Since a decent and conducive work environment makes employees feel at home in the room and enthusiastic, it is imperative that the workplace is in such a state. Employees' accomplishments are evaluated in accordance with criteria or standards established by the organization or company. Generally, organizations that are incapable of contending with competition exhibit substandard performance. Capable of integrating corporate structures into the business environment.

Prior studies have proposed a categorization of performance-influencing factors into two distinct types: internal and external (8). External factors consist of elements that originate from the work environment, including the organizational structure of the MSME, attitudes and behaviors of colleagues, and organizational culture. Human beings possess various forms of intelligence, such as intellectual intelligence, emotional intelligence, and spiritual intelligence, which are all internal factors. When these three intelligences operate in an efficient manner, they will exhibit exceptional work outcomes.

Prior researchers' findings have identified three distinct intelligences. These three internal intelligences are extremely influential in determining whether or not an individual executes a task optimally so as to attain the intended level of success. Consequently, scholars had previously expressed interest in investigating the intrinsic determinants of achievement, specifically intellectual intelligence, commonly referred to as (9) The cognitive component of IQ is the left brain. Individuals possessing such an intellectual capacity will be capable of conducting astute analyses and formulating effective business strategies. Intellectual aptitude was once considered a determinant of an individual's level of success.

In this age of globalization, many young people are involved in the business world; however, it is not easy to become an MSME owner with significant operational responsibilities. Some MSME players must confront numerous internal and external challenges, one of which is knowledge of accounting information system implementation. Accounting information systems are the foundation for procuring timely and accurate data pertinent to the operation of MSMEs. It can be inferred that the accounting information system was developed with the purpose of performing its designated function, which is to generate timely, relevant, dependable, comprehensive, verifiable, and comprehensible accounting data. Furthermore, accounting information systems play a crucial role in facilitating internal and external decision-making for small business management (9). In practice, however, proprietors and managers of MSME continue to disregard the significance of accounting information systems and perform only bookkeeping.

Business success is an absolute necessity when operating a company or organization; this is the primary objective of a business unit. However, excellent business performance is also necessary for achieving success in the marketplace. A positive business performance is distinguished by consistent sales expansion, rising profits, and increasing capital (10). Additionally, you must have the support of your innate intelligence as an entrepreneur. Enhancing one's intelligence, with particular emphasis on emotional intelligence, can positively influence the operational outcomes of a business or enterprise one manages, fostering growth and promising future prospects. As a result, the incorporation of positive emotions into business management is critical, as they can stimulate entrepreneurial ingenuity, such as the ability to identify opportunities.(7). Subsequently, a considerable number of entrepreneurs fail to recognize and value the critical significance of emotions, occasionally regarding their definition as conventional wisdom, which holds that emotions are detrimental to business operations and should be avoided. Indeed, entrepreneurial

practitioners assert that emotions serve as a vital source of energy, and one could even argue that energy itself is fuel (11). As stated by Nggermanto (10) EQ contributes 80% to an individual's accomplishment, whereas IQ only accounts for 20%. Therefore, EQ is more significant than IQ, and individuals with high EQ have an easier time establishing social connections in the workplace, with family, in the workplace, and in social environments. Therefore, an individual possessing high emotional intelligence will exhibit heightened awareness of business prospects, the capacity to resolve conflicts, enhanced aptitude for structuring business strategies, sensitivity, creativity, and innovation, as well as a strong dedication to business management (11). Entrepreneurs rely heavily on their emotional intelligence when delivering pitches to investors, financiers, new customers, friends, and family in order to acquire capital, retain existing customers, and acquire new ones. Additionally, competencies in emotional intelligence are crucial in the context of negotiations, employee selection, work partner management, and customer service (11). Consequently, an entrepreneur who possesses exceptional emotional intelligence is more likely to achieve the highest level of success. This type of individual is crucial for the development of an entrepreneurial society in Indonesia, as it is challenging for an intelligent person to achieve entrepreneurial success if they have low emotional intelligence.

## METHODS

This study investigates the impact of accounting information system implementation on the business performance of micro, small, and medium enterprises (MSMEs), with emotional intelligence serving as a moderating variable. A sample of micro, small, and medium-sized enterprises (MSMEs) in Jember Regency comprises the population for this study. The sampling technique employs the convenience sampling method, which is a sampling technique predicated on the researcher's own convenience, specifically individuals whom the researcher encounters fortuitously, deems suitable, and is willing to participate as data sources, in accordance with the researcher-established criteria. Implementing PLS The present study employed the Partial Least Squares (PLS) methodology is carried out in in three stages: Outer model analysis, Inner model analysis, Hypothesis testing. In accordance with the formal model, latent variables are defined explicitly as linear aggregates of observed variables or their indicators software to evaluate the outer and inner models is the method utilized. The present study employed the Partial Least Squares (PLS) methodology is carried out in in three stages: Outer model analysis, Inner model analysis, Hypothesis testing. In accordance with the formal model, latent variables are defined explicitly as linear aggregates of observed variables or their indicators.

### Population and sample

The respondents of this study are micro, small, and medium-sized enterprises (MSMEs) located in Jember Regency. The cooperative and micro business department has recorded a total of 17,594 registered MSMEs. The sampling methodology employed in this study was convenience sampling. Convenience sampling is a sampling method that relies on the researcher's own convenience in selecting data sources who are willing to participate and meet the researcher's predetermined criteria. The Slovin formula can be employed to determine the required number of samples:

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

Sumber : (siregar,2017)

Keterangan :

n = Jumlah sample

N = jumlah Populasi

e = error margin

Dengan rumus tersebut dapat dihitug sample dari populasi dengan jumlah populasi sebanyak 17,594 dan *margin error* yang di tetapkan sebesar 10% atau 0,1

$$n = \frac{17,594}{1+17,594 (0,1)^2}$$

$$n = \frac{17,594}{1+175,94}$$

$$n = \frac{17,594}{176,94}$$

$$n = 99,43$$

To the aforementioned Slovin formula calculation, the researcher ascertained that 100 respondents would constitute the sample size for this study

## RESULTS AND DISCUSSION

In accordance with the problem statement and research objectives outlined in the preceding section, this study is categorized as quantitative research utilizing PLS to analyze numerical data. The primary source of data utilized in this study comprised questionnaires that were distributed directly to the proprietors or administrators of micro, small, and medium enterprises (MSMEs). Researchers utilized a Likert scale to assess the responses to each inquiry posed in this study.

### Variable Description

#### Accounting information system

**Table 1 Respondents Responses Regarding Accounting Information System Variables**

| Indikator             | Tanggapan Responden |    |    |    |    |    |    |     |    |    | Total Kuesioner | Σ Skor | Mean |
|-----------------------|---------------------|----|----|----|----|----|----|-----|----|----|-----------------|--------|------|
|                       | STS                 |    | TS |    | N  |    | S  |     | SS |    |                 |        |      |
|                       | F                   | a1 | F  | a2 | F  | a3 | F  | a4  | F  | a5 |                 |        |      |
| 1                     | 1                   | 1  | 4  | 8  | 17 | 51 | 60 | 240 | 18 | 90 | 100             | 390    | 3,9  |
| 2                     | 0                   | 0  | 3  | 6  | 14 | 42 | 64 | 256 | 19 | 95 |                 | 396    | 3,96 |
| 3                     | 0                   | 0  | 0  | 0  | 13 | 39 | 68 | 272 | 19 | 95 |                 | 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 |

Sumber: Data primer yang diolah

### Emotional Intelligence

**Table 2 Respondents' Responses Regarding Emotional Intelligence Variables**

| Indikator             | Tanggapan Responden |    |    |    |    |    |    |     |    |     | Total Kuesioner | Σ Skor | Mean |
|-----------------------|---------------------|----|----|----|----|----|----|-----|----|-----|-----------------|--------|------|
|                       | STS                 |    | TS |    | N  |    | S  |     | SS |     |                 |        |      |
|                       | F                   | a1 | F  | a2 | F  | a3 | F  | a4  | F  | a5  |                 |        |      |
| 1                     | 0                   | 0  | 1  | 2  | 6  | 18 | 44 | 176 | 49 | 245 | 100             | 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 |                 | 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 variable X2 |                     |    |    |    |    |    |    |     |    |     |                 |        | 4,28 |

Sumber: Data primer yang diolah

### Business performance

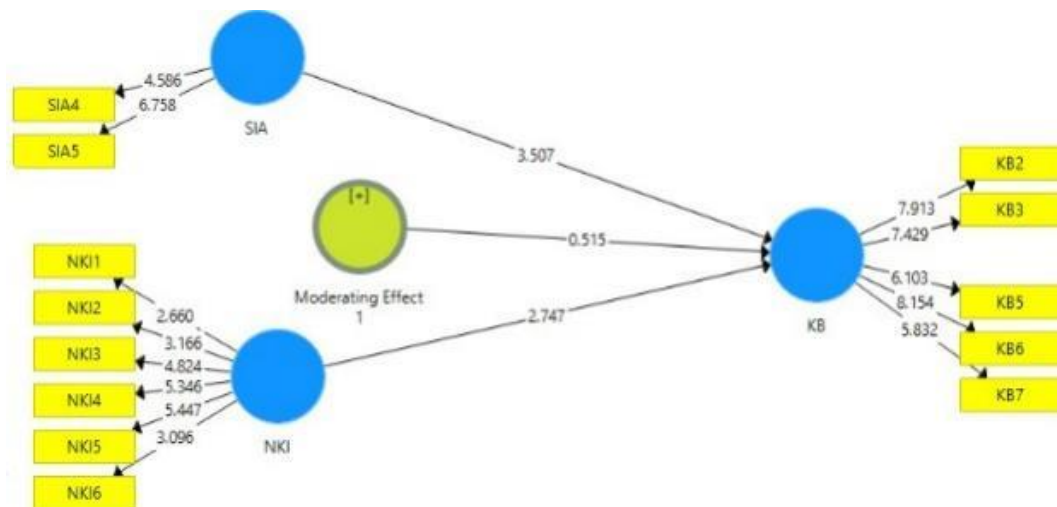
**Table 3 Respondents' Responses Regarding Business Performance Variables**

| Indikator            | Tanggapan Responden |    |    |    |    |     |    |     |    |     | Total Kuesioner | Σ Skor | Mean |
|----------------------|---------------------|----|----|----|----|-----|----|-----|----|-----|-----------------|--------|------|
|                      | STS                 |    | TS |    | N  |     | S  |     | SS |     |                 |        |      |
|                      | F                   | a1 | F  | a2 | F  | a3  | F  | a4  | F  | a5  |                 |        |      |
| 1                    | 0                   | 0  | 3  | 6  | 23 | 69  | 58 | 232 | 16 | 80  | 100             | 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 |                 | 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 variable Y |                     |    |    |    |    |     |    |     |    |     |                 |        | 3,57 |

Sumber: Data primer yang diolah

### Inner Model Assessment Analysis (Structural Model)

The purpose of inner model or structural model testing is to examine the correlation between constructs, R-square, and significance values of the research model. R-square for the t-test dependent construct and the significance of the structural path parameter coefficients were utilized to assess the structural model.



Sumber: Data primer yang diolah (the structural model)

### Hypothesis testing

The present study employs three hypotheses to assess the interrelation among variables, as outlined in the subsequent table:

|                      | Original sample (O) | T-Statistics ( O/STDEV ) | PValues | Keterangan      |
|----------------------|---------------------|--------------------------|---------|-----------------|
| SIA KB               | 0,347               | 3,644                    | 0,000   | Signifikan      |
| Moderasi NKI atas KB | -0,045              | 0,506                    | 0,613   | TidakSignifikan |

The findings from the examination of the second hypothesis indicate that there is no statistically significant and adverse impact of Islamic entrepreneurial values on the performance of MSME businesses as measured by accounting information systems. This is evident from the t-statistic value



of 0.515, which is less than the critical value from the t table (-0.045), and the fact that the initial sample value is negative (-0.045). The second hypothesis is therefore rejected.

### Discussion

In this research, there are two alternative hypotheses ( $H_{0i}$ ) that will be tested, these two hypotheses: Accounting information systems have a substantial impact on the performance of SME businesses. The findings of statistical computations support the conclusion that variables pertaining to accounting information systems have a direct and substantial positive impact on variables associated with business performance. This is evident from the t-statistic value of 3.507, which exceeds the threshold of 1.96. As a result, the initial hypothesis is validated in this research. This implies that micro, small, and medium enterprises (MSMEs) will acquire dependable information that can assist them in formulating suitable policies or decisions for the immediate and future, as well as optimize the effectiveness and efficiency of their operations as a whole. There are two main concepts for assessing managers and organizations (Stoner, 1994: 9), namely efficiency and effectiveness. Efficiency is the ability to complete a job correctly, while effectiveness is the ability to choose the right target or the right equipment to achieve the goals that have been set. With regard to performance, Peter Drucker (in Stoner, 1994: 9) states that efficiency is doing the job correctly, while effectiveness is doing the right job. Obviously, this will motivate MSMEs to enhance their financial performance similar to previous research this examination demonstrates that the implementation of accounting information systems has a direct impact on the performance of SME businesses. Thus, the implementation of an accounting information system can facilitate the formulation of long-term policies and daily decisions for MSMEs. Undoubtedly, this will influence the ability of MSME businesses to attain their utmost potential.

Emotional intelligence moderates the impact of implementing an accounting information system on the performance of MSME businesses. The findings from the examination of the second hypothesis indicate that there is no statistically significant and adverse impact of the emotional intelligence variable on the performance of MSME businesses as it relates to accounting information system. This can be deduced from the t-statistic value, which is marginally small at 0.515, as reported in the table, and the original sample value, which is negative at -0.045. Kedua hypotheses tetap terima dengan demikian. Emotional intelligence cannot be utilized to support accounting information system results or business performance for MSMEs in Jember Regency at this time. An effective accounting information system must incorporate emotional intelligence in order to mitigate the impact of such systems on the business performance of micro, small, and medium-sized. The growth of organizational commitment is considered capable of providing a strong bond between individuals and the organization so that they are able to carry out their obligations properly in accordance with their roles and positions within the organization (Mangkunegara, 2013). The results of this study are in line with previous research such as research on employees at Telekom Malaysia Berhad Miri (Kiprawi et al, 2020) and research on bank employees stating that emotional intelligence has a positive and significant effect on employee performance (Pratama and Syamsuddin, 2020).

Emotional intelligence makes someone able to manage emotions and recognize the feelings of themselves and others. This includes the ability to motivate yourself, the ability to manage personal emotions, and the ability to interact socially. According to Goleman (1999) uses the term emotional intelligence to describe a number of skills related to the accuracy of assessing one's own and other people's emotions, as well as the ability to manage feelings to motivate, plan and achieve life goals. People who have good emotional intelligence are able to appropriately manage facial expressions such as smiling, frowning, happy and sad, and are able to regulate the volume and intonation of their voice according to needs and environmental conditions. This means that emotional intelligence, which is a person's ability to recognize and manage their emotions, is not affected. role in financial management. It can also be interpreted that MSME actors have been able to manage their emotions and feelings in managing finances, which is shown to have a positive value, which means that when their emotional intelligence increases, the performance of MSMEs also increases. The present study

found no significant impact of the emotional intelligence variable on the association between accounting information system variables and business perform variables, either strengthening or weakening the relationship. Nevertheless, the performance of MSMEs is notably impacted by the variable of emotional intelligence. The results of this examination are comparable to those of prior studies, which demonstrate that the concurrent application of emotional intelligence has a substantial impact on business success. The results of this research are in line with previous research examining academics in Malaysia (Chong et al, 2020), research on hotel employees in Bandar Lampung (Mukaroh and Nani, 2021) and research on company employees in Romania which found a weak influence between emotional intelligence. and performance

## CONCLUSION

As a moderating variable, emotional intelligence will be examined in relation to the impact of implementing an accounting information system on the business performance of micro, small, and medium-sized enterprises (MSMEs). Micro, small, and medium-sized enterprises (MSMEs) in Jember Regency assisted in the research. As many as 47% of MSMEs are classified as being in the developing stage, denoting that their business has existed for a duration of less than three years. In addition, 35% of MSME entrepreneurs fall within the age range of productivity, which is between 40 and 55 years. Drawing from the outcomes of the aforementioned hypothesis testing, the following can be deduced: Accounting information systems have a substantial impact on the performance of SME businesses. This indicates that the adoption of an accounting information system will positively influence the operational outcomes of micro, small, and medium enterprises (MSMEs). Clearly, the accounting information system plays a crucial role in the progress and growth of MSMEs. Emotional Intelligence has no appreciable impact on the efficacy of MSME businesses as it relates to accounting information systems. Nonetheless, Emotional Intelligence significantly impacts the business performance of SMEs.

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