The Effect of Level Education, Accounting Perceptions, Accounting Knowledge, Business Experience, Work Motivation on the Use of Accounting Information in Jember Cafes

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ABSTRACT

This research aims to determine the effect of education level, accounting perception, accounting knowledge, business experience and work motivation on the use of accounting information in cafes in Tegal Boto Lor and Tegal Boto Kidul Villages, Sumbersari District, Jember. The population of this study is the business owner (owner) or employees of the financial department at the cafe in Tegal Boto Lor and Tegal Boto Kidul Village, Sumbersari District, Jember Regency. The sample used was 34 respondents using simple random sampling method. Data analysis method with multiple linear regression analysis using SPSS 20. Using instrument test, classical assumption test, determination coefficient test (R2) and hypothesis testing. The results showed that accounting perceptions affect the use of accounting information, then the level of education, accounting knowledge, business experience and work motivation have no effect on the use of accounting information, and accounting perceptions, accounting knowledge, business experience and work motivation simultaneously affect the use of accounting information..

Keywords: Accounting, Accounting Information, Business, café

1. INTRODUCTION

MSMEs are public business entities that currently receive attention and privileges provided by the Law. including assistance in providing loans to businesses with low interest rates. According to (Ratnasari, 2017) MSMEs are business units managed by community groups and families who are the majority of Indonesian business actors. Simplification of business license requirements and business development assistance from government agencies and a number of other facilities. MSMEs are regulated in accordance with Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises. According to data from the Ministry of Cooperatives and MSMEs, around 98.7% of businesses in Indonesia are micro businesses, it is not surprising that this sector contributes to Indonesia's Gross Domestic Product (GDP) to reach 36.82% (Zakiah, 2020). MSMEs can open new jobs for Indonesian citizens so that they can absorb labor and reduce unemployment.

Cafe outlets in Indonesia have increased rapidly from 2016 to 2020. In 2016 Cafe outlets in Indonesia were around 3200 outlets then increased to 3987 Cafe outlets in 2017 and increased again to 4456 outlets in 2018, and then in 2019 Cafe outlets increased again reaching more than 4907 outlets but in 2020 Café outlets decreased to 4521 outlets due to the Covid- 19 Pandemic.The research results were reported on Tuesday, November 17, 2020. That figure turned out to increase by around 1,707 outlets from 2016 which was only around 3200 but decreased in 2020 by 386 Café Outlets.

In this modern era, accounting information plays a crucial role in business management, including small and medium-sized enterprises such as cafes. Proper use of accounting information can help business owners in making better decisions, financial

planning, and resource management. However, the level of utilization of accounting information among cafe owners can be influenced by various factors, such as education level, perception of accounting, accounting knowledge, business experience, and work motivation.

Information about capital management can be known through financial information or accounting information presented by the company in the financial statements. Accounting information relates to accounting data or financial transactions from a business, whether a service, trade or manufacturing business. Similar to MSMEs where the business owner is the manager or manager of the business itself, this makes the importance of accounting information to assist in the decision-making process.

If the owner or manager has a good education, accounting information will receive more attention than owners or managers with low education. The ability and expertise of MSME actors is largely determined by the level of formal education that has been taken. Therefore, the high education of managers or owners of MSMEs affects accounting knowledge, so that it can affect the use of accounting information in running their business.

Perception is the act of individuals interpreting and giving meaning to the environment. Perception is the act of individuals interpreting and giving meaning to the environment, Utaminingsih (2014). Accounting perception can be interpreted as a process of interpreting information stimuli obtained to be able to understand the business environment, including accounting information that will be used as a tool to measure achievement and improve performance to understand accounting information used in planning and making investment decisions. In fact, many small business actors feel that the business they are doing is still too small and view accounting as a complicated thing, both in terms of the cost of hiring an accountant or buying accounting software, and the difficulty in learning accounting.

The accounting knowledge possessed by MSME actors affects the use of existing accounting information, Sari (2013). However, some MSMEs still feel that the businesses they own are still small and that many levels of complexity are still an excuse for not doing financial management properly.

Business experience is an experience gained from a business that has been run before. Business experience provides a great opportunity for business owners to manage a business properly, a person's business experience and work experience greatly influence the character in making decisions, managing a business, and using accounting information systems.

Business growth that occurs in the city of Jember itself is found in many culinary businesses such as those in Sumbersari sub-district, especially in the village of tegal boto lor and tegal boto kidul because it is located in the area around the campus so that the growth of the café business is growing rapidly. But the more competition in this business there are cafes that continue to grow and there are also cafes that go out of business.

This research was conducted in Tegal Boto Lor and Tegal Boto Kidul, Sumbersari Subdistrict, Jember Regency, to understand how these factors affect the use of accounting information in cafes in the area. By understanding the influence of education level, accounting perception, accounting knowledge, business experience, and work motivation on the use of accounting information, it is hoped that useful insights can be obtained to improve accounting practices in local cafes and provide recommendations that can support the development of small and medium enterprises in the Jember area.

2. METHODS

The type of data in this study is quantitative, namely data in the form of numbers, or graded data (Sugiyono, 2013). The data is then analyzed and processed into statistical analysis. The data source in this study is primary data. Primary data in this study include answers from respondents obtained through direct distribution of questionnaires.

3. RESULTS AND DISCUSSION
Results

Table 1. Distribution of Respondents Based on Gender

Gender	Number of Respondents	Percentage (%)
Male	18	52,9%
Female	16	47,1%
Total	34	100%

From the data table 1, it can be concluded that of the 34 respondents there were 18 male respondents at 52.9% and 16 female respondents at 47.1%. This shows that business actors or café employees in Tegal Boto Lor and Tegal Boto Kidul villages, Sumbersari Jember sub-district are predominantly male.

Table 2. Distribution of Respondents by Age

Age	Number of Respondents	Percentage (%)
18 – 30 years	22	64,7%
31 – 40 years	9	26,5%
41 – 50 years	3	8,8%
Total	34	100%

In table 2, it can be seen that out of a total of 34 respondents grouped into 4 based on age, 22 respondents were aged 18-30 years, amounting to 64.7%; 9 respondents aged 31-40 years, amounting to 26.5% and 3 respondents aged 41-50 years, amounting to 8.8 percent. by 26.5% and 3 respondents aged 41-50 years by 8.8 percent. This shows that business actors or café employees in Tegal Boto Lor and Tegal Boto Kidul villages, Sumbersari Jember sub-district, are dominantly aged 18-30 years.

Table 3. Distribution of Respondents Based on Last Education

Education	Number of Respondents	Percentage (%)
Junior high school	3	8,8%
high school	18	52,9%
S1	9	26,5%
others	4	11,8%
Total	34	100%

Source: Processed Secondary Data (2024)

In table 3, the last education of the respondents in this study, 3 respondents were junior high school with a percentage of 8.8%; 18 respondents were high school with a percentage of 52.9%; 9 respondents were S1 with a percentage of 26.5% and 4 respondents answered other with a percentage of 11.8%. This shows that the majority of business actors or café employees in Tegal Boto Lor and Tegal Boto Kidul Subdistrict, Sumbersari Jember have a high school education.

Table 4. Distribution of Respondents by Current Occupation

Current Occupation	Number of Respondents	Percentage (%)
Owner	24	70,6%
Employee	10	29,4%
Total	60	100%

Source: Processed Secondary Data (2024)

In table 4 the current job of the research respondents 24 respondents were a business owner with a percentage of 70.6% and 10 respondents were café financial employees with a percentage of 29.4%.

Table 5. Frequency of Respondents' Answers to Education Level

Level Education	STS	TS	R	S	SS	Total
X1.1	0	0	6	22	6	34
X1.2	0	1	3	23	7	34

Based on table 5, it can be seen that the level of education of the owner (business actors) and employees of the café finance department in Tegal Boto Lor and Tegal Boto Kidul Villages, Sumbersari Jember Subdistrict is in accordance with their skills because the majority of respondents agree that the latest education they have is useful and in accordance with their current job with the number of answers agreeing 22 respondents and the education major I took was in accordance with my current job with the number of answers agreeing 23 respondents.

Table 6. Frequency of Respondents' Answers to Accounting Perceptions

Perception Accounting	STS	TS	R	S	SS	Total
X2.1	0	0	3	23	8	34
X2.2	0	1	4	20	9	34
X2.3	0	0	5	20	9	34

Source: Processed Secondary Data (2024)

Based on table 6, it can be seen that the perception of accounting owners (business actors) and employees of the café finance department in Tegal Boto Lor and Tegal Boto Kidul Villages, Sumbersari Jember Subdistrict is good because the majority of respondents agree that respondents understand and apply accounting in financial management with answers agreeing 23 respondents, according to respondents accounting is a very useful and important science to be applied in the business that I run with answers agreeing 20 respondents and according to respondents financial reports can be used as accountability material to interested parties with answers agreeing 20 respondents.

Table 7. Frequency Distribution of Respondents' Answers to Accounting Knowledge

Accounting Knowledge	STS	TS	R	S	SS	Total
X3.1	0	0	3	24	7	34
X3.2	0	0	9	19	6	34

Source: Processed Secondary Data (2024)

Based on table 7, it can be seen that the accounting knowledge of café owners (business actors) and financial employees in Tegal Boto Lor and Tegal Boto Kidul Villages, Sumbersari Jember Subdistrict is good because the majority of respondents agree that respondents know the basic accounting equation formula with the number of answers of 24 respondents and know how to enter transactions into the appropriate account group with the number of answers of 19 respondents.

Table 8. Frequency of Respondents' Answers to Business Experience

Experience Business	STS	TS	R	S	SS	Total
X4.1	0	0	3	24	7	34
X4.2	0	0	2	23	9	34
X4.3	0	1	3	19	11	34
X4.4	0	1	5	19	9	34

Source: Processed Secondary Data (2024)

Based on table 8, it can be seen that the business experience of the owner (business actors) and employees of the café finance department in Tegal Boto Lor and Tegal Boto Kidul Villages, Sumbersari Jember Subdistrict is good because the majority of respondents agree that business experience is very helpful in reducing the risk of errors in running accounting with the number of answers of 24 respondents, having business experience that is in accordance with the business being run with the number of answers of 23 respondents, always consistent and prioritizing efficiency & effectiveness in running a business with the number of answers of 19 respondents and always running a business with the appropriate procedures and correct with the number of answers 19 respondents.

Table 9. Frequency of Respondents' Answers to Work Motivation

Motivation Work	STS	TS	R	S	SS	Total
X5.1	0	0	8	21	5	34
X5.2	0	2	6	19	7	34
X5.3	0	0	8	21	5	34

Source: Processed Secondary Data (2024)

Based on table 9, it can be seen that the work motivation of the owner (business actors) and employees of the café finance section in Tegal Boto Lor and Tegal Boto Kidul Villages, Sumbersari Jember Subdistrict is good because the majority of respondents agreed that they are motivated to develop their abilities in carrying out work and achieve targets to advance the business with the answers of 21 respondents, the power of the owner/manager influences decision making in his business with the number of answers of 19 respondents and the praise of fellow business partners and good relations that exist can increase the willingness to advance the business with the number of answers of 21 respondents.

Table 10. Frequency of Respondents' Answers to the Use of Accounting Information

Accounting Knowledge	STS	TS	R	S	SS	Total
Y.1	0	2	7	18	7	34
Y.2	0	2	7	21	4	34
Y.3	0	7	2	24	1	34

Source: Processed Secondary Data (2024)

Based on table 10, it can be seen that the use of accounting information for owners (business actors) and employees of the café finance department in Tegal Boto Lor and Tegal Boto Kidul Villages, Sumbersari Jember Subdistrict is good because the majority of respondents agree that they always make records related to records including cash-in books, cash-out books, accounts payable books, accounts receivable books, inventory books, sales books and purchase books with the number of answers 18 respondents, always present inventory reports, employee salary reports, and sales every day with the number of answers

21 respondents and with accounting information can control financial management in accordance with planning with the number of answers 24 respondents.

Table 11. Validity Test Results (X1)

Variable	Indicator	R. Count	R.Table	Description
X1	X1.1	0,614	0,338	Valid
	X1.2	0,582	0,338	Valid

Source: Processed Secondary Data (2024)

From table 11 it can be concluded that all statements regarding the level of education are valid because r count> r table means that the items in the education level variable are able to measure what should be measured and contribute significantly to the overall instrument.

Table 12. Validity Test Results (X2)

Variable	Indicator	R. Count	R.Table	Description
X2	X2.1	0,702	0,338	Valid
	X2.2	0,722	0,338	Valid
	X2.3	0,791	0,338	Valid

Source: Processed Secondary Data (2024)

From table 12 it is concluded that all statements regarding accounting perceptions are valid because r count> r table means that the items in the accounting perception variable are able to measure what should be measured and contribute significantly to the overall instrument.

Table 13. Validity Test Results (X3)

Variable	Indicator	R. Count	R.Table	Description
X3	X3.1	0,846	0,338	Valid
	X3.2	0,904	0,338	Valid

Source: Processed Secondary Data (2024)

From table 13 it is concluded that all statements regarding accounting knowledge are valid because r count> r table means that the items in the accounting knowledge variable are able to measure what should be measured and contribute significantly to the overall instrument.

Table 14. Validity Test Results (X4)

Variable	Indicator	R. Count	R.Table	Description
	X4.1	0,615	0,338	Valid
X4	X4.2	0,655	0,338	Valid
	X4.3	0,785	0,338	Valid
	X4.4	0,770	0,338	Valid

Source: Processed Secondary Data (2024)

From table 14 it can be concluded that all statements regarding business experience are valid because r count> r table means that the items in the business experience variable are able to measure what should be measured and contribute significantly to the overall instrument.

Table 15. Validity Test Results (X5)

Variable	Indicator	R. Count	R.Table	Description
X5	X5.1 X5.2	0,730	0,338	Valid Valid
	X5.3	0,804	0,338	Valid
		0,632	0,338	

Source: Processed Secondary Data (2024)

From table 15 it is concluded that all statements regarding work motivation are valid because r count> r table means that the items in the work motivation variable are able to measure what should be measured and contribute significantly to the overall instrument.

Table 16. Validity Test Results (Y)

Variable	Indicator	R. Count	R.Table	Description
Y	Y.1	0,737	0,338	Valid
	Y.2	0,628	0,338	Valid
	Y.3	0,683	0,338	Valid

Source: Processed Secondary Data (2024)

From table 16 it is concluded that all statements regarding the use of accounting information are valid because r count> r table means that the items in the variable use of accounting information are able to measure what should be measured and contribute significantly to the overall instrument.

Table 17. Reliability Test Results
Reliability Statistics

Cronbach's Alpha	N of Items
.751	17

Source: Processed Secondary Data (2024)

Based on table 17, the reliability test results show that all variables have sufficient alpha coefficients or meet the criteria called reliable, which is more than 0.60 so it can be concluded that all questionnaire statements can be declared reliable or reliable to use.

Table 18. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		34
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1.20631282
	Absolute	.212
Most Extreme Differences	Positive	.212
	Negative	-.079
Kolmogorov-Smirnov Z		1.235
Asymp. Sig. (2-tailed)		.095

a. Test distribution is Normal.

b. Calculated from data

Source: Processed Secondary Data (2024)

Based on table 18, it can be seen that the one sample Kolmogorov-smirnov test obtained a significance value of 0.095> 0.05 which indicates that the residual value is normally distributed.

Table 19. Multicollinearity Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
	(Constant)	2.906	2.091		1.390	.175		
	Jenjang Pendidikan	.049	.216	.041	.228	.822	.737	1.357
	Persepsi Akuntansi	.771	.338	.736	2.283	.030	.229	4.373
	Pengetahuan Akuntansi	-.356	.413	-.255	-.863	.395	.273	3.669
	Pengalaman Usaha	.100	.129	.122	.775	.445	.954	1.048
	Motivasi Kerja	-.117	.160	-.117	-.727	.473	.918	1.090

a. Dependent Variable: Penggunaan Informasi Akuntansi
Source: Processed Secondary Data (2024)

Based on table 19, it is obtained that the tolerance of the education level variable (X1) is 0.737> 0.10; accounting perception (X2) is 0.229> 0.10; accounting knowledge (X3) is 0.273> 0.10; business experience (X4) is 0.954> 0.10; work motivation (X5) is 0.918> 0.10. Since the total value of the variables is greater than 0.10, which indicates that there is no multicollinearity in the regression mode, it can be concluded from this explanation that all variables do not show multicollinearity.

While the VIF value of the education level variable (X1) is 1,357 < 10.00; the accounting perception variable (X2) is 4,373 < 10.00; the accounting knowledge variable (X3) is 3,669 < 10.00; the business experience variable (X4) is 2,221 < 10.00; the work motivation variable (X5) is 1,090 < 10.00. From this explanation, it can be concluded that all variable values are smaller than 10.00, which means that there is no multicollinearity in the regression model.

Table 20. Heteroscedasticity Test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.664	1.219		2.186	.037
Jenjang Pendidikan	-.084	.126	-.123	-.663	.513
Persepsi Akuntansi	.122	.197	.206	.621	.540
Pengetahuan Akuntansi	-.405	.241	-.513	-1.685	.103
Pengalaman Usaha	.112	.075	.242	1.486	.148
Motivasi Kerja	-.172	.094	-.306	-1.841	.076

a. Dependent Variable: ABS_RES
Source: Processed Secondary Data (2024)

Based on table 20, it is known that the significance value in the table, namely, the education level variable (X1) is 0.513> 0.05; the accounting perception variable (X2) is 0.540> 0.05; the accounting knowledge variable (X3) is 0.103 < 0.05; the business experience variable (X4) is 0.148> 0.05; the work motivation variable is 0.076> 0.05, thus it can be concluded that

all variables do not occur heteroscedasticity because the sig value> 0.05, which means that the regression model occurs inequality of variance from the residuals of an observation to another observation.

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Table 21. Multiple Linear Regression Test Results

Coefficients[a]
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Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.906	2.091		1.390	.175
Jenjang Pendidikan	.049	.216	.041	.228	.822
Persepsi Akuntansi	.771	.338	.736	2.283	.030
Pengetahuan Akuntansi	-.356	.413	-.255	-.863	.395
Pengalaman Usaha	.100	.129	.122	.775	.445
Motivasi Kerja	-.117	.160	-.117	-.727	.473

a. Dependent Variable: Penggunaan Informasi Akutansi

Source: Processed Secondary Data (2024)

Based on Table 21, the multiple linear regression equation with a standard error of 0.05 is obtained as follows:

$$Y= 2.908+0.049X1+0.771X2 - 0.356X3+0.100X4 - 0.117X5$$

The explanation of the regression equation is as follows:

1. The constant value (a) shows a value of 2.906 and is positive. From these results it can be seen that the acquisition of value if the variable level of education (X1), accounting perceptions (X2), accounting knowledge (X3), business experience (X4) and work motivation (X5), the use of accounting information will be constant or fixed.
2. With a coefficient value of 0.049, the variable level of education (X1) has a positive coefficient on the use of accounting information (Y) the level of education is directly proportional to the use of accounting information, if the level of education is increased then the use of accounting information will increase, and vice versa if the level of education is lowered then the use of accounting information will decrease. This shows that the increase in the level of education of the owner (business actors) and employees of the financial section of the café in Tegal Boto Lor and Tegal Boto Kidul Subdistrict Sumbersari Jember will increase the use of accounting information.
3. With a coefficient value of 0.771, the accounting perception variable (X2) has a positive coefficient on the use of accounting information (Y). accounting perception is directly proportional to the use of accounting information, if accounting perception is increased, the use of accounting information will increase, and vice versa, if accounting perception is decreased, the use of accounting information will decrease. This shows that the increase in accounting perceptions of owners (business people) and employees of the financial section of the café in Tegal Boto Lor Village and Tegal Boto Kidul Subdistrict Sumbersari Jember will increase the use of accounting information.
4. With a coefficient value of -0.356, the accounting knowledge variable (X3) has a negative coefficient on the use of accounting information (Y). Accounting knowledge is inversely proportional to the use of accounting information, if accounting knowledge is increased, the use of accounting information will decrease, and vice versa if the use of accounting information is increased, accounting knowledge will decrease. This shows that the increase in accounting knowledge of owners (business people) and employees of the financial section of the café in Tegal Boto Lor and Tegal Boto Kidul Subdistrict Sumbersari Jember will reduce the use of accounting information because individuals

who are more knowledgeable about accounting may be more critical of the quality and reliability of accounting information available, thus reducing the use of such information in decision making.

5. With a coefficient value of 0.100, the business experience variable (X4) has a positive coefficient on the use of accounting information (Y). Business experience is directly proportional to the use of accounting information, if there is more business experience, the use of accounting information will increase, and vice versa, if there is less business experience, the use of accounting information will decrease. This shows that the increase in business experience of owners (business actors) and employees of the financial section of the café in Tegal Boto Lor and Tegal Boto Kidul Subdistrict, Sumbersari Jember will increase the use of accounting information because with more experience, business owners and financial employees will have a deeper understanding of the importance of accounting information.

6. With a coefficient value of -0.117, the work motivation variable (X5) has a negative coefficient on the use of accounting information (Y). Work motivation is inversely proportional to the use of accounting information, if work motivation is increased, the use of accounting information will decrease, and vice versa if work motivation is decreased, the use of accounting information will increase. This shows that increasing the work motivation of the owner (business actors) and employees of the financial section of the café in Tegal Boto Lor and Tegal Boto Kidul Subdistrict Sumbersari Jember will reduce the use of accounting information. Because owners and employees who do not have sufficient understanding or training about the importance of accounting information and how to use it. Without sufficient knowledge, work motivation will not encourage the effective use of accounting data.

Table 22. T Test Results

Variabel	Sig.	t.hitung	Keterangan
Jenjang Pendidikan	0,737	0,228	Tidak Signifikan
Persepsi Akuntansi	0,030	2,283	Signifikan
Pengetahuan Akuntansi	0,395	-0,863	Tidak Signifikan
Pengalaman Usaha	0,445	0,775	Tidak Signifikan
Motivasi Kerja	0,473	-0,727	Tidak Signifikan

Source: Processed Secondary Data (2024)

Based on table 22, it can be seen as follows:

1. t count education level 0.228 < t table 2.048 and sig. education level 0.737 > standard sig value. 0,050. So that the variable level of education (X1) has no partial effect on the use of accounting information, so H1.1 is rejected and H0.1 is accepted.

2. t count accounting perception 2.283> t table 2.048 and sig. accounting perception 0.030 < standard sig value. 0,050. So that the accounting perception variable (X2) partially affects the use of accounting information, so that H1.2 is accepted and H0.2 is rejected.

3. t count information knowledge -0.863 < t table 2.048 and sig. information knowledge 0.395> standard sig value. 0,050. So that the information knowledge variable (X3) has no partial effect on the use of accounting information, so that H1.3 is rejected and H0.3 is accepted.

4. t count business experience 0.775 < t table 2.048 and sig. business experience 0.445 > standard sig value. 0,050. So that the business experience variable (X4) has no partial effect on the use of accounting information, so H1.4 is rejected and H0.4 is accepted.

5. t count work motivation -0.727 < t table 2.048 and sig. work motivation 0.437> standard sig value. 0,050. So that the work motivation variable (X5) has no partial effect on the use of accounting information, so H1.5 is rejected and H0.5 is accepted.

Table 23. F Test Results

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	24.096	5	4.819	2.810	.035b
	Residual	48.021	28	1.715		
	Total	72.118	33			

a. Dependent Variable: Penggunaan Informasi Akutansi

b. Predictors: (Constant), Motivasi Kerja, Jenjang Pendidikan, Pengalaman Usaha, Pengetahuan Akuntansi, Persepsi Akuntansi

Source: Processed Secondary Data (2024)

Based on table 23, it can be concluded that the F test in this study is as follows:

1. Sig value. simultaneous X variable 0.035 <0.05. So that the variable level of education (X1), accounting perceptions (X2), accounting knowledge (X3), business experience (X4) and work motivation (X5) simultaneously affect the variable use of accounting information (Y).

2. The calculated F value is 2.810> 2.550. So that the variables of education level (X1), accounting perceptions (X2), accounting knowledge (X3), business experience (X4) and work motivation (X5) simultaneously affect the variable use of accounting information (Y), so H1.6 is rejected and H0.6 is accepted.

Table 24. Test Results of the Coefficient of Determination (R2)

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.578a	.334	.215	1.310

a. Predictors: (Constant), Work Motivation, Education Level, Business Experience, Accounting Knowledge, Accounting Perception

b. Dependent Variable: Use of Accounting Information

Source: Processed Secondary Data (2024)

Table 24 shows that the Adjusted R Square value is 0.215 or 21.5%, the results of this study indicate that the contribution of the variable level of education (X1), accounting perceptions (X2), accounting knowledge (X3), business experience (X4) and work motivation (X5) to variations or ups and downs in the use of accounting information (Y) is 21.5%, while the remaining 78.5% is the contribution of other variables not examined in this study

4. CONCLUSION

Based on the results of research and discussion regarding the level of education, accounting perceptions, accounting knowledge, business experience and work motivation on the use of accounting information in cafes in tegal boto lor and tegal boto kidul villages, it can be concluded as follows:

1. The level of education has no partial effect on the use of accounting information. According to researchers, formal education does not always include specialized or practical training in the use of accounting systems specific to the business. Without additional training, and other factors such as practical experience, professional training, mastery of technology, interpersonal skills, personal motivation, and roles in the workplace also have a major influence on a person's ability to use accounting information.

2. Accounting perceptions partially affect the use of accounting information. According to researchers, this is because a good perception of accounting tends to improve the understanding and interpretation of accounting information. So that the accounting perceptions of business actors (owners) and employees of the financial section of the café in Tegal Boto Lor Village and Tegal Boto Kidul Subdistrict Sumbersari Jember trust accounting information, so it will be more likely to use it as a basis for more precise and strategic decisions.

3. Accounting knowledge has no partial effect on the use of accounting information. According to researchers, someone with good accounting knowledge is better able to understand, analyze, and use accounting information effectively in making business decisions. Accounting knowledge of owners (business actors) and financial employees of cafes in Tegal Boto Lor and Tegal Boto Kidul Village, Sumbersari Jember Subdistrict is very important to maintain financial health and business operations.

4. Business experience has no partial effect on the use of accounting information. According to researchers, business experience allows individuals to better understand the importance of accounting information in the context of daily operations, thereby increasing the tendency to use this information. Business experience usually in running a business can affect the way business owners and managers understand, analyze, and utilize accounting information for decision making. Business experience may not always have an effect on the use of accounting information for several reasons.

5. Work motivation has no partial effect on the use of accounting information. According to researchers, work motivation is an important factor but not the only factor affecting the use of accounting information. Knowledge, skills, technology, and environmental factors also play an important role in determining how effectively accounting information is used in decision making and business operations. Work motivation of owners (business actors) and employees of the financial part of the café in Tegal Boto Lor and Tegal Boto Kidul Subdistrict, Sumbersari Jember can be different based on their respective roles and responsibilities.

6. Level of education, accounting perceptions, accounting knowledge, business experience and work motivation simultaneously affect the use of accounting information, because the use of accounting information requires a deep understanding of accounting concepts and practices. Level of education and accounting knowledge provide the necessary theoretical and practical foundation. This shows that these five variables function simultaneously and support each other, which means that business actors (owners) and employees of the financial part of the café in Tegal Boto Lor and Tegal Boto Kidul Subdistrict Sumbersari Jember can increase the use of accounting information.

The results of the research conducted show that of the five independent variables, namely the level of education, accounting perceptions, accounting knowledge, business experience and work motivation, only one variable partially affects the use of accounting information, namely the accounting perception variable, while simultaneously the variables of education level, accounting perceptions, accounting knowledge, business experience and work motivation simultaneously affect the use of accounting information.

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