Analysis of Accounting Knowledge and Business Life on the Using of Accounting Information and Environmental Uncertaintyas the Moderations Variable

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Abstract: *This research is aimed to (1) evaluate the effect of accounting knowledge and business life toward the use of account information, (2) evaluate the environmentaluncertainty as moderation variable within the regression model. In order to collect the data, the research is used purposive sampling as a technique of sample collection so there was obtained about 150 midwives with an independent practice in Surabaya.The evaluation hypothesis in this research is used double regression and absolute differences of evaluation score. Moreover, based on the result of this research, it shows several results, such as (1) Variable of accounting knowledge affects toward the use of accounting information (2) Variable of business life affects toward the use of accountingformation (3) Variable of environmentaluncertaintyas moderation variable within regression model.*

Keywords: accounting knowledge, business life, the use of accounting information, the uncertainty of the environment, midwife practice

1. Introduction

A midwife who has finished the study and past the competency test held by the government will havea competence to build midwife practice as a business in order to develop the knowledge. Business management knowledge for midwife practice is related to the basics knowledge about accounting and the risks during the process.Midwife practicebusinessknowledge about basic accounting is expected to use accounting knowledge to solve all of the problems and to decide economical decision. Moreover, a menial accounting knowledge is caused a lot of micro business are not able to keep the business, there are several consequences, such: the process of financial transaction which is not systemically documented, there is no systemically documentation about supplies and payment documentation for supplies(Kiryanto, 2001). According to Abubakar and Wibowo (2004), the advantage of accounting knowledge is to find out initial financial capital and to evaluate the development process from the business.

Midwife practice has a problem to control transactional documentation and to manage cash in and cash out.Accounting is a key to success in a business. The information is available in a form of accounting documents in order to decide a decision to increase a company management. Accounting information is a process that includes; identification, measuring, documenting, classifying summarising, and presenting financial data from a product or a merit in the selling process (Ikhsan and Suprasto, 2008).

Domain factor becomes an important factor for a company especially to elect and to formulate the company strategy. Furthermore, a changing process in internal or external is demanded to adapt with the process for a survival of the company. Whereas, a planning is defined as a tool for adaptation and a certain factor to evaluate a company performance so it is expected to create a competitive effort. A limitedness from midwife practice is not capable to use accounting information as a basic within deciding financial decision. Further, according to Theng and Jasmine in Wahyudi (2009) disability to prepare and to use accounting information as a weakness in management. An ability to use accounting information depends on management ability within accounting technique process.

Rahmawati (2012) states that a company life shows that every company can exist and compete. A company life is a part of documentation to show the achievement that has been achieved by the company. A business life from midwife practiceis expected to have systemically transactional documentation. Furthermore, a financial transaction is produced information that is described in financial documentation although in simple format. Information is a data that is described so it can be useful for the user. Belkaoui (2000) defines financial information that is prepared by an accounting information system by the owner to make a plan, control, and effectiveness of expense cost for the company's activities. A decision is made to buy a capital good as a benchmark to keep the business life. Moreover, midwife practice must be careful in transactional accounting for financial capital operational to avoid detriment.

2. Statement of the Problem

Based on the background of the problem, the researcher is formulated the statement of the problem as follow:
1) Whether accounting knowledge and business life are affected simultaneously and partial toward the use of accounting information to midwife practice in Surabaya?
2) Whether environmental uncertainty is moderated the effect of accounting knowledge and business life toward

the use of accounting information in midwife practice in Surabaya?

Based on the background of the study and statement of the problem, there are several purposes of the research as follows:
1) To reveal the effect of accounting knowledge and business life simultaneously and partial toward the use of accounting information to a midwife practice in Surabaya.
2) To reveal environmental uncertainty as moderation variable from accounting knowledge and business life toward the use of accounting information to a midwife practice in Surabaya.

3. Literature Review

1) Accounting Knowledge
Knowledge is a certain perception about a fact, a truth, or information which is continually maintained by the civilization. Knowledge is a branch of science that is arranged systematically one or two theory with some principles used quantitative to determine a prediction to control the future. While, accounting is a process of documenting, classifying, summarising economical phenomenon in a logical way with a purpose to present the accounting information which is needed to decide an economical decision(Belkaoui, 2000). In order to arrange accountancy and administration in micro business, Association of Indonesian Accounting is arranged and legalized a Standard of Entity Micro and Macro-Financial Accounting on January 1, 2018. There are several elements of accounting according to SAK EMKM year 2018 chapter 2 paragraph 2 that is consist of:
a) The assetis a financial source that is controlled by the company in the past and it is expected to bring a benefit for the company in the future.
b) Liabilityis a company obligation as a result from the past, the settlement is expected to cause cash out from the data source in order to get the advantage for the company.
c) Equityis a residue right of company assets after being decreased by the obligation

A financial document must be including about Financial Position Document at the end of the period, Income Document during the period and another relevant document. Accounting knowledge is a perception that is seen as fact, truth, or information about documenting, classifying and summarising economicalphenomenon in alogic way with a purpose to decide an economical decision.Further, according to Abubakar & Wibowo (2004),the advantage of accounting knowledge for a company is to discover financial capital, business development, and tax as a review to propose a credit to the bank. of the company.

2) Business Life
Nowadays, having a company is like a dream come true, but it is not an easy thing to do. A company can be said as a successful company if it has been passed 5-10 years, and the company still significantly develop. Holmes and Nicholls (1989:30) state that accounting information is affected by the business life. The result itself states that the company which has been passed 10 years will have statutory accounting information, estimation accounting information, and additional accountinginformation, those are different with a company which has been passed 11-20 years. In relation with that, this study also states that business life of a company is affected accounting information to decide an economical decision, so it is different for each company, it depends on how long the company is developed.

3) Environmental Uncertainty
Environmental uncertainty makes the businessmanto have adaptation process in order to survive. Emery & Tristin Darya (2012), state that there is 4 business environment that is initiated from close relative entity to open relative entity, that are: *Placid randomized Environment, Placid cluster Environment, Disturbedreactive Environment,* and*Turbulent Environment*. Those level are described a complexity transactional business and internal or external interaction with the business environment. Generally, the environment of a company consists of groups that is related toone and another to determine a chance, challenge, and obstacle. External environment of a company gives a lot of obstacles in order to get a resource to distribute the merit and product (Pearce and Robinson 1997; Hunger and Wheleen, 2003).

An organization must aware of environmental factors,because an environment around the organization can be created uncertainty or ambiguity to the businessman, environmental uncertainty is an inability to predict certain condition in the environment. Moreover, the environment is divided into two parts; Internal and External environment. First, the internal environment might be systematically controlled by the organization or management so the business will be ruined as the purpose. Last, the external environment is business environment that cannot be controlled by the businessman to achieve the purpose of the company. Indeed, the businessman must be followed the external environment in order to achieve the purpose of the business. Those are caused because of the owner or businessman is not prepared the information about environmental factors.Fitriyah (2006) states that uncertainty variable as a moderation variable affects the use of accounting information as the dependent variable.

4) The Use of Accounting Information
Accounting information is divided into financial accounting information and management accounting information. Financial accounting information is an information that is presented financial position document of a company which is used by an external entity to make an investment. Whilemanagement accounting information is made to fulfill the purpose of the company itself. Management accounting information consists of several documents, such as; estimation, selling document, production document, and others (Hansen&Mowen, 2009).

Apriliawati and Hastuti (2011) explain that a shortage of accounting information in a company management can be endangered the company. Meanwhile, the company states they have the financial error and limit the access to get the information, so it is caused the failure in the company. Accounting information as quantitative information from an entity is prepared with a regulation or standard. The scope of accounting informationinclude quantitative information

about assets, liquidity, and distribution between the stakeholder and some economical information that is related to the company. Basically, accounting information is used to make a decision, to control, and to implement the economic decision.

5) Hypothesis Development

a. H1:Accounting knowledge and Business life is affected the use of accounting information in midwife independent practice in Surabaya

b. H2 :environmental uncertainity is affected accounting knowledge and business life simultaneously toward the use of accounting information of midwife practice in Surabaya.

4. Research Design

This research is used quantitative methodology. Quantitative paradigm is focused in theory evaluation through measurement of research variable by data analysis with the statistical procedure (Indiantorodan Supomo, 1999).
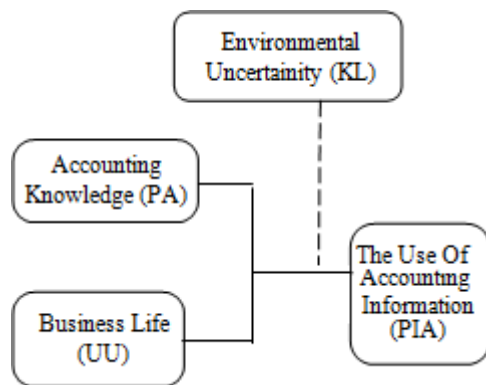
1) Technique of Sample Collection

Population in this research is all of midwife practice in Surabaya that is affiliated in Association of Midwife Indonesia (IBI) Surabaya. The technique of sample collection is done by *purposive sampling* with criteria:

The amount of midwife practice in Surabaya	320
The amount of midwife practice that is not affiliated with IBI Surabaya (Delima Midwife)	(109)
The amount of midwife practice that is operated less than 5 years	(61)
The amount of midwife practice that is affiliated in Delima Midwife as a sample	**150**

2) Variable of the Research

The variable that is used in this research are: (a) Independent variable that is Accounting knowledge (PA),Business life (UU),andEnvironmental uncertainty (KL). (b) Dependent variable that is the use of accounting information (PIA).

3) Operational Definition

a) Accounting knowledge (PA), is an information about economics condition that is used as a basic system to decide economical decision in several steps, such astransactional identification, transactional

documentation, and communication which is measured by Likert Scale from 1 to 5.

b) Business life (UU), in this research businesslife, is to measure the company life based on time (years) since the company is built until this research is conducted. The measurement is done by giving a score, if the company has business life: $<=10$ years the score is 1; 11-20 years the score is 2; 21-30 years the score is 3; 31-40 years the score is 4, and$>=41$ the score is 5.

c) Environmental uncertainty (KL), as an individual with some weakness, it is possible that sometime the decision will be failed or unsuccessful. Those show that as an individual sometimes we difficult to predict what is in the future. Environmental uncertainty is a situation which someone is difficult to predict a situation around so it will create a decision to confront uncertainty (Luthans, 1998 in Darlis, 2002). In order to measure manager perception about environmental uncertainty, 12 questions from Duncan (`972) in Kartika (2010) has been used to measure from Likertscale from 1 to 5.

d) The use of accounting information (PIA), consists of 3 measurements, that are; operational information, the use of management information, and the use of accounting information. Those measurements are measured with Likert scale from 1 to 5.

4) Technique of Data Analysis

a) Do Reliability Test for entrepreneurial personality variable, accounting knowledge, and the use of accounting information by using statistical Cronbach Alpha Test (α). A construct or variable can be said reliable if Cronbach Alpha score is(α) > 0.60 (Ghozali, 2006).

b) Do Validity Test for entrepreneurial personality variable,accounting knowledge, and the use of accounting information by using Bivariate correlation.). A construct or variable can be said realiable if the score of each variable shows a significant result, that is, 0.05.

c) Do Assumption Classic Test that consist of:

- Normality Test used KS Test (Kolomonogrov-Smirnov), regression model is normal distributed if thesignificantscore> 0.05.
- Multicolinierity Test showed VIF dan *Tolerance*. So, the lower of Tolerance score is similar with the higher score of VIF because (VIF = 1/Tolerance). Generally, cut-offscore that has been used to multicolinierity is Tolerance score < 0.1 or VIF > 10.
- Heteroscedasticity Test uses Glejser Test. If a significant score for independent variable above 5%, it can be concluded that the regression model is not contained Heteroscedasticity.
- Autocorrelation Test used *Durbin-Watson*. The regression model can not find autocorrelation (positive or negative) if du < d < 4 – du.

a. Do Hypothesis 1 Test, with a formulation as follow:
$$Y = a + b1PA + b2UU$$

b. Do Hypothesis 2 Test.Hypothesis 2 Test used Absolute Different Test. According to Furcot dan Shearon (1991) in Ghozali (2006) regression to evaluate the interaction is more popular because the previous expectation is related with a combination between accounting knowledge, business life, environmental uncertainty and the use of accounting

information. The regression analysis of moderation variable with absolute differences of the standardized independent variable with hypothesis variable as standardized moderation variable. The formulation of the variable as follows: Y = a + b1PA + b2UU+ b3KL+ b4 │PA -KL│ +b5 │UU -KL│

5. Analysis and Discussion

1) Reliability dan Validity Test

Table 4.1: Reliable Test

Variable	Cronbach's Alpha Based on Standardized Items	Explanation
Accounting Information	0.687	Reliable
Environmental uncertainity	0.862	Reliable
The Use of Accounting Information	0.683	Reliable

The evaluation of questionnaire reliability in this research is used *Cronbach's alpha Based on Standardized Items*. Based on the result from reliability evaluation used SPSS, it can be known that reliability coeficient variable accounting knowledge, environmental uncertainity, and the use of accounting information is more than 0.6. Therefore, every questionnaire can be said reliable, so it can be used as a tool to collect the data.

Table 4.1: Reliable Test

Variable	Explanation
Accounting Information	Valid
Environmental uncertainty	Valid
The Use of Accounting Information	Valid

The table explains about bivariate correlation score between each score with construct total score. Moreover, the correlation between each indicator for accounting information variable, environmental uncertainty variable, and the use of accounting information variable toward the total score shows significantly result. So, it can be concluded that every question is valid.

2) Assumption Classic Test

Normality Test

Table 4.3: Normality Test

One-Sample Kolmogorov-Smirnov Test		PA	UU	KL	PIA
N		150	150	150	150
Normal Parameters[a]	Mean	0.7959	0.9421	1.5399	1.1501
	Std. Deviation	0.59987	0.70463	0.23989	0.59991
Most Extreme Differences	Absolute	0.131	0.102	0.118	0.169
	Positive	0.131	0.102	0.118	0.109
	Negative	-0.095	-0.1	-0.09	-0.169
Kolmogorov-Smirnov Z		1.198	1.248	1.145	1.07
Asymp. Sig. (2-tailed)		0.092	0.089	0.09	0.097
a. Test distribution is Normal.					

Based on table 4.3 Normality test used Kolmogorov-Smirnov Test it is obtained that each variable of accounting knowledge, business life, environmental uncertainty and the use of accounting information have score sig. > 0.05, it

means that all variable in this research is normally distributed.

Multicollinearity Test

Table 4.4: Multicollinearity Test

Coefficients[a]		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
Model		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	1.571	0.72			
	PA	-.013	0.033	-.031	.948	1.054
	UU	.058	0.043	.111	.953	1.049
	KL	-.085	0.036	-.164	.986	1.014
a. Dependent Variable: PIA						

Based on Table 4.4 Multicollinearity Test by measuring the score of Tolerance and VIF, the result is each variable of accounting information, business life, environmental uncertainty tolerancescore < 0.10 and VIF score < 10 which means that there is no multicollinearity between the independent variable in the regression model

Heteroscedasticity Test

Table 4.4: Heteroscedasticity Test

Coefficients[a]		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	1.571	0.72		21.914	.000
	PA	-.013	0.033	0.267	-.380	0.704
	UU	.058	0.043	-.161	1.342	0.182
	KL	-.085	0.036		-2.387	.829
a. Dependent Variable: Abs_Ut-PIA						

Based on Table 4.4 Uji Heterocedastisityby using Glejser test that is regressed absolute residual score toward independent variable. Sig score from each variable of accounting information, business life, and environmental uncertainty is0.05 which means that heteroscedasticity is not found in the regression model.

Autocorrelation Test

Table 4.5: Autocorrelation Test

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.826[a]	0.889	0.843	.25465	2.530
a. Predictors: (Constant), PA, UU, KL					
b. Dependent Variable: PIA					

Based on Table 4.5 Autocorrelation Test by using Durbin Watson test withDW score is 2.530 with the amount of independent variable 3 (k=3) therefore du score is = 1.665 and 4- 1.665 (4-du), it can be concluded that positive or negative autocorrelation from each variable in accounting information, business life andenvironmental uncertainty are not found in the table.

1. Hypothesis 1:

Based on table 4.1 the score of Adjusted R Square in regression of Hypothesis 1 is 0.808. It means that80.8% various use of accounting information can be explained by variable accounting information and business life, another 19.2% is explained by another variable.

Table 4.6: Hypothesis 1

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.817[a]	0.8	0.808	2.42682
a. Predictors: (Constant), UU, PA				

Table 4.7: F Test

ANOVA[b]					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6.441	2	3.220	8.196	.000[a]
	Residual	57.758	147	.393		
	Total	64.198	149			
a. Predictors: (Constant), UU, PA					
b. Dependent Variable: PIA					

Table 4.8: t-Test

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	2.920	0.336		8.682	.000
	PA	0.274	0.080	0.267	3.408	0.001
	UU	-.163	0.079	-.161	-2.055	0.042
a. Dependent Variable: PIA					

Based onthe F test in Table 4.2 sig. The score is 0.000it is under signification level of $\alpha = 5\%$ that states accounting knowledge and business life are affected the use of accounting information. Midwife practice has understanding accountancy and experience to support managing the business and using accounting information to decide an investment or financial plan. Additionally, based on t-test in Table 4.2 variable of accounting knowledge has sig. Score 0.001below the significant level of $\alpha = 5\%$. Moreover, the basic of an accounting knowledge is needed to help midwife practice classified cash in and cash out from every financial transaction.

The understandingabout, debit, credit, surplus, minus are neededto arrange the simplest financial document. Midwife independent practice uses a simply cash book that is consist of 4 column that is; date column, transaction column, entry column and exit column. Generally, documentation is used Cash Basic every year(31 December) to close the balance. Actual basic is used if it is buying a large supply with credit method such as an equipment for checking a pregnant mother. Those are to support an operational of midwife practice if the balance is available. It is related to Holmes and Nicholls(1988), Suhairi, Yahya and Haron (2004) also Fitriyah (2006). Further, a documentation about oral contraception medicine is arranged based on the expired date. Midwife practice has been used FIFO methodology (First In First Out)within documented all of the supply as an example of the use of accounting information.

Based ont-Test in Table 4.2 variable of business life in sig. the score is 0.042, it is below the significant level of $\alpha = 5\%$. Indeed, this research states that businesslife is inversely proportional with the use of accounting information. Business life describes maturity satge and experience within managing the business, in fact, a lot of midwife practice has abusiness life less than 10years by oriented with how to survive in the business competition. Meanwhile, the businessman is not able to develop the business because of inability to analysis cash flow in the future. Thus, it is related to the efficiency investment that is classified into two kinds; (a) efficient and (b) inefficient. Investment can be said efficient if the businessman has an expectation about cash in the future and increasing the company achievement. On contrary, it can be said inefficient if the investment is not related with the businessand created disadvantages for the company in the future (Mou, 2015)

2. Hypothesis 2

Table 4.9: Absolute Different Score Test

ANOVA[b]					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	0.974	5	0.195	3.689	.004[a]
	Residual	7.601	144	0.053		
	Total	8.575	149			
a. Predictors: (Constant), PA, UU,KL, MOD-X1, MOD-X2					
b. Dependent Variable: PIA					

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	1.622	0.084		19.358	0
	PA	0.036	0.036	0.087	1.815	0.031
	UU	0.077	0.044	0.148	1.882	0.035
	KL	0.094	0.035	0.215	2.722	0.007
	MOD-X1	0.056	0.032	0.139	1.755	0.061
	MOD-X2	0.072	0.027	0.212	2.638	0.009
a. Dependent Variable: PIA					

Based on table 4.9 about environmental uncertainty variable which is moderated the effect of accounting knowledge and business life simultaneously and partial toward the use of accounting information to midwife practice in Surabaya.

Environmental uncertainty is described as complexity environment, alteration environment, and support environment. Further, midwife practice has accounting information in the environment who has not to plan to support the use of accounting information. Moreover, the businessman or owner has certain management so the business is more efficient and effective. Furthermore, the owner especially the midwife must be increasing the skill through education, training, and seminary from the government or private (Outley, 1980).It is related to the research from Darya (2012) andSetyaningrum, Wiratno, & Sukirman(2014). Similarly, it is also related tobusiness life which is moderated by environmental uncertainty will be supported the use of accounting information.

Midwife practicewho has a business more than 5 years experienced the problem in this business year by year. Indeed, internal environment is an environment that still can be controlled by the businessman, whereas external environment is a business environment that can not be controlled by the businessman, for example, regulation from the government and midwife organization. In addition, the alteration from internal or external is demanded a capability of midwife practice to adapt and to survive. However, a planning becomes an important tool to adapt and to determine a company performance which is expected to create a competition.

6. Conclusion and Suggestion

6.1 Conclusion

1) Accounting knowledge affects the use of accounting information. Furthermore, Midwife practice has accounting knowledge and supported by the experience in managingthebusiness, so the midwife has the ability to use accounting information to support the business.
2) Accounting. Business life is described the maturity stage and experience within managing the business. In fact, midwife practice has business life less than 10 years, it means that it is only oriented in how to survive in the business competition and makes the customer loyal.
3) Environmental uncertaintybecome moderation variable that is affected the use of accounting information and business life toward the use of accounting information.

6.2 Suggestion

1) Midwife independent practice must be supported with the basic of accounting knowledge and training about business management in order to compete in the same business.
2) Midwife practice is awarded toward the environment changing especially in pregnancy necessary and newborn baby, for instance, a baby massage, spa for a mother after giving birth, accompaniment in giving birth process and another supported service.
3) A support from the government and Midwife Association within developing Midwife independent practice to reduce unemployment from midwife alumnus that is not related to job vacancy.

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