

PENUGASAN

Nomor: 352-D/1158/FE-UNTAR/VI/2020

Sehubungan dengan surat Ketua Jurusan Akuntansi Nomor: 187-KJA/1137/FE-UNTAR/VI/2020, perihal: Permohonan Penugasan sebagai Penulis Jurnal, dengan ini Pimpinan Fakultas Ekonomi dan Bisnis Universitas Tarumanagara menugaskan:



No.	Nama Penulis	Judul Artikel	Nama Jurnal
1.	- MF Djeni Indrajati (Penulis pertama) - Elizabeth Sugiarto Dermawan (Penulis kedua)	The Relationship of Entrepreneurial Soul and Introduction of Information Technology to Understanding of Accounting Information Quality	Jurnal Bisnis dan AKUNTANSI Vol. 22, No. 1, Juni 2020, Halaman 25-34 http://jurnaltsm.id/index.php/JBA P-ISSN: 1410 – 9875 E-ISSN: 2656 – 9124 Akreditasi Sinta3 SK No. 23/E/KPT/2019

Sebagai sebagai Penulis Jurnal Bisnis dan Akuntansi Vol. 22, No. 1, Juni 2020, Halaman 25-34, P-ISSN: 1410 – 9875 E-ISSN: 2656 – 9124 Akreditasi Sinta3 SK No. 23/E/KPT/2019.

Demikian Penugasan dibuat untuk dilaksanakan sebaik-baiknya dengan penuh tanggung jawab

23 Juni 2020

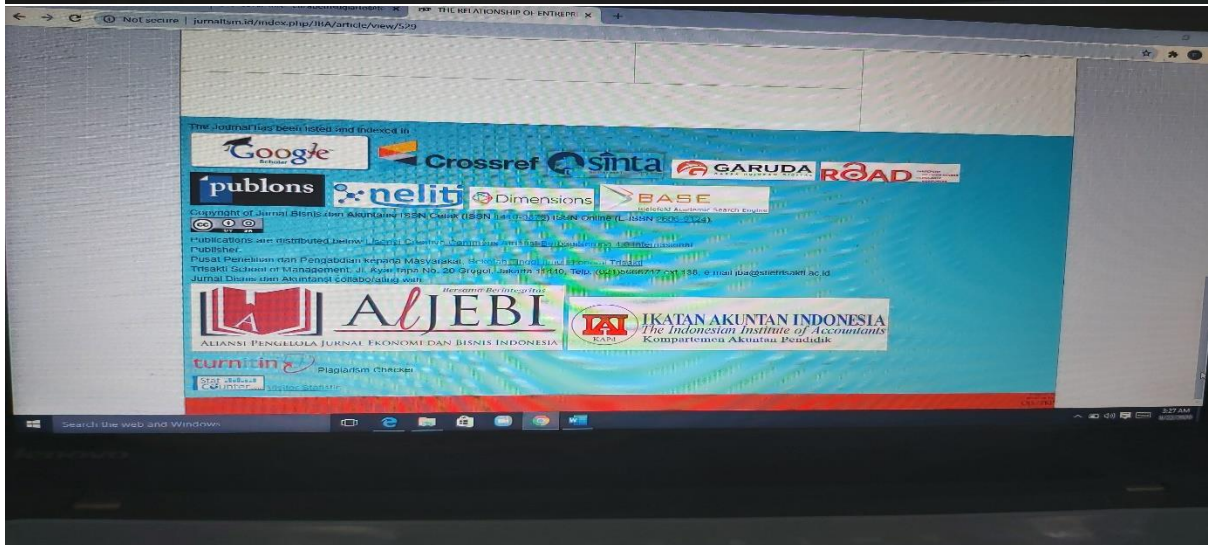
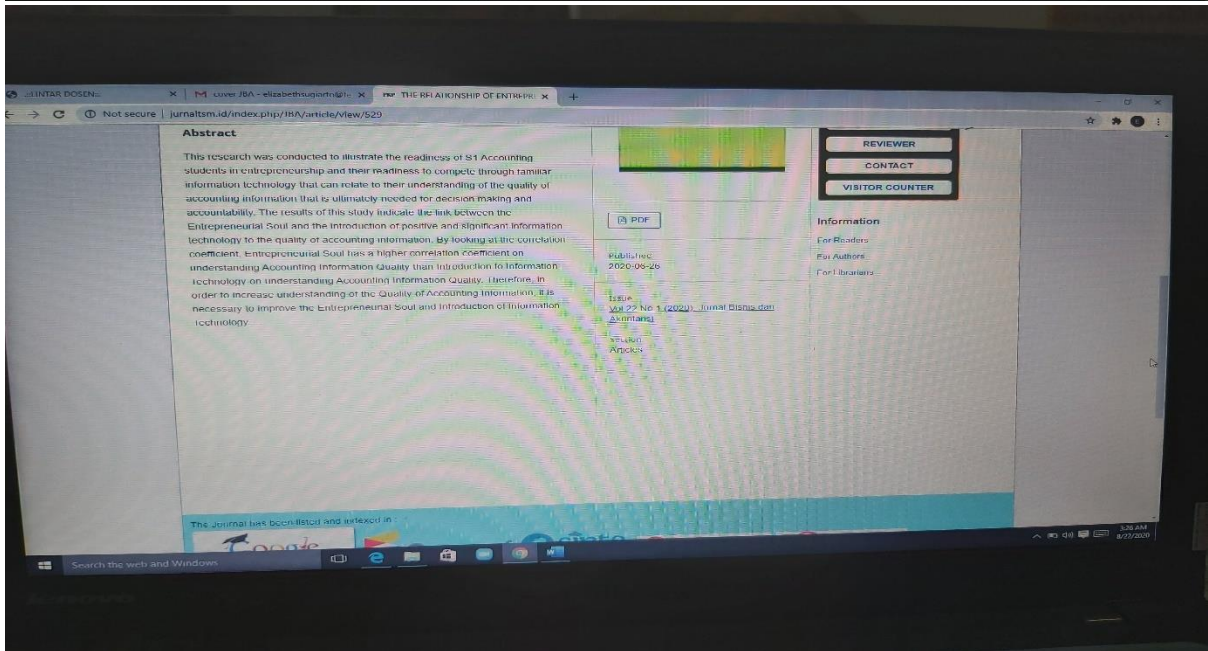
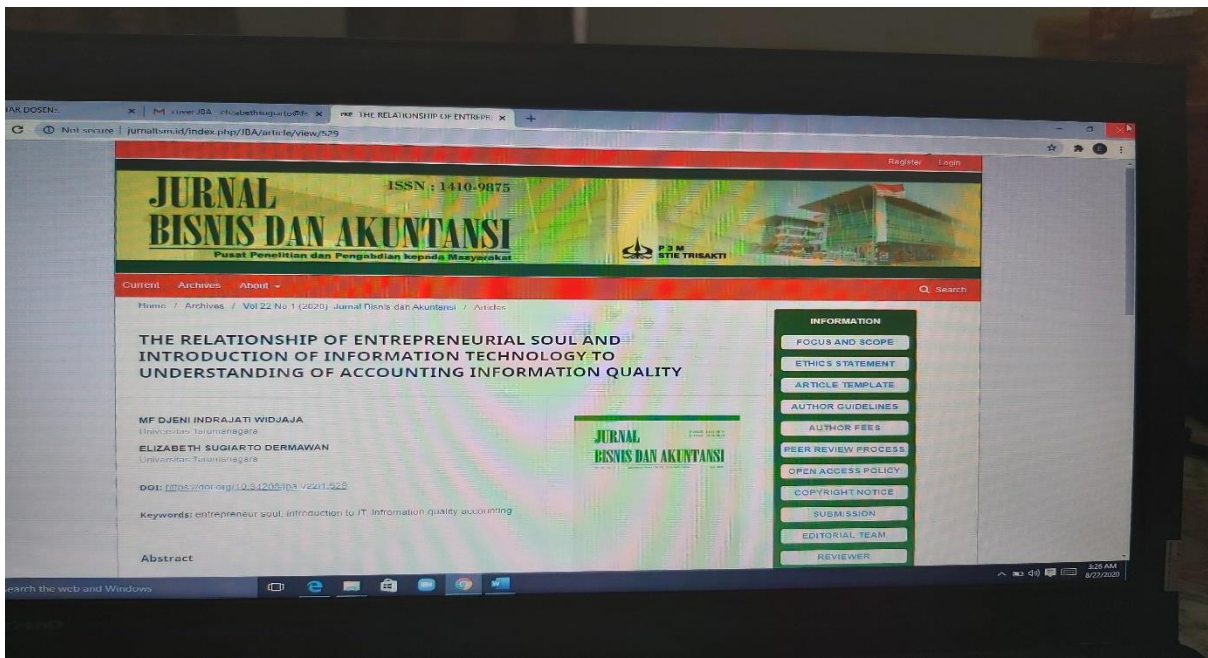
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THE RELATIONSHIP OF ENTREPRENEURIAL SOUL AND INTRODUCTION OF INFORMATION TECHNOLOGY TO UNDERSTANDING OF ACCOUNTING INFORMATION QUALITY

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Abstract: This research was conducted to illustrate the readiness of S1 Accounting students in entrepreneurship and their readiness to compete through familiar information technology that can relate to their understanding of the quality of accounting information that is ultimately needed for decision-making and accountability. The results of this study indicate the link between the Entrepreneurial Soul and the introduction of positive and significant information technology to the quality of accounting information. By looking at the correlation coefficient, Entrepreneurial Soul has a higher correlation coefficient on understanding Accounting Information Quality than Introduction to Information Technology on understanding Accounting Information Quality. Therefore, in order to increase understanding of the Quality of Accounting Information, it is necessary to improve the Entrepreneurial Soul and Introduction of Information Technology.

Keywords: Entrepreneurial soul, introduction to information technology, information quality accounting

INTRODUCTION

Facing global competition, entrepreneurs need to be given insight into values that must be maintained, among others Susanto (2016) argues that integrity, honesty, perseverance, hard work, creativity, long-term orientation, and generosity. The era of technological development cannot be dammed, innovations are emerging, business competition is getting tougher, companies can not ignore these pressures. Therefore, quality information is needed for accountability and decision-making. Kelly, Bosma, and Amoros (2011) in Kabui and Maalu (2012) suggested indicators of entrepreneurial attitudes from the results of

surveys in 59 countries, related to what people think about the opportunity to start a business, the sense of being able to do it, their fear of failure, and how much risk you want to take. Shinnar, Pruel, and Bryan (2010) in Kabui and Maalu (2012) revealed the results of their research on the attitudes of students who did not study business towards entrepreneurship at the Northern Carolina Universities found that parents play an important role in shaping student attitudes. Curran (1996) in Henderson and Robertson (1999) in Kabui and Maalu (2012) revealed the results of his research on high school students in Scotland and found that teachers and the media had a major influence on students' perceptions of entrepreneurship,

unfortunately the findings revealed that teachers and television provided a picture negative for entrepreneurs as someone who often faces the fear of money. Nian, Bakar, and Islam (2014) revealed the results of their research on students undertaking entrepreneurship education at the University of Malaysia Perlis that entrepreneurship education plays an important role in developing entrepreneurship. Martz, Neil, Biscaccianti, and Williams (2003) suggested the results of research on entrepreneurial perceptions of students across three cultures (American, French, and English) that differed based on the curriculum taught and from 258 questionnaires showed differences. American students feel that the entrepreneurial lifestyle is better and want to have that lifestyle more than students from France and Britain.

Maharsi (2000) proposed the definition of information technology as a combination of computer and telecommunications technology with other technologies such as hardware, software, databases, network technology, and other telecommunications equipment. Maharsi (2000) stated the results of his research revealed that the development of information technology brought significant changes to the business world and could have beneficial and detrimental effects on the field of management accounting. Yuliana (2000) suggested that advances in technology, computers, and telecommunications support the development of internet technology that can provide business strategy advantages to win competition in global dissemination, interaction, customization, collaboration, electronic commerce, and integration.

Sari and Yadnyana (2017) revealed that the quality of accounting information is part of the measurement and effectiveness of an information system with indicators of flexibility, ease of use, and system reliability. IAI (2017) suggests that fundamental qualitative characteristics consist of relevance and precise representation. Relevance means financial information can make a difference in users'

decisions that have predictive value, confirmatory value, and both. The right presentation can be seen from complete, neutral and error free. Matovu (2005) suggests the results of his research that there is a significant positive relationship between the quality of accounting information and the performance of Small and Medium Enterprises. The quality of accounting information related to relevance, accuracy, comprehension, and reliability improves the performance of Small and Medium Enterprises. Suryani (2009) in Lestari and Fun (2015) suggested that accounting knowledge and the use of accounting software either partially or simultaneously have a significant effect on individual performance, thus accountants who have an understanding of accounting can carry out tasks lightly. Yuliani et al (2010) in Lestari and Fun (2015) argued that in order to produce quality financial reports, the quality of the people who carry out the task must understand and understand the accounting process and implementation in accordance with applicable regulations.

Sari and Yadnyana (2017) revealed the results of their research are in line with the results of research by Suhairi (2004) and Krisanti (2012) that there is a positive and significant influence between the entrepreneurial spirit on the quality of accounting information. On the other hand, Sari and Yadnyana (2017) also revealed that the research results of Galloway et al (2006) which results found that there was no significant influence of the entrepreneurial spirit with the interests of students using accounting software. Sari and Yadnyana (2017) revealed the results of their research are in line with the research results of Ismail and King (2007), Al-Eqab and Adel (2013), and Rahmadani (2015) that there is a positive and significant influence between the sophistication of information technology and the quality of accounting information. On the other hand, Sari and Yadnyana (2017) also revealed that the research of Purnama (2013) and Rai et al (2002) found a different direction, namely the

sophistication of information technology had a negative effect on the quality of accounting information. This research was inspired by Sari and Yadnyana's research (2017) which revealed the results of his research that the sophistication of information technology and entrepreneurial spirit had a positive effect on the quality of accounting information. The formulation of the problem in this study is as follows: (1) how is the perception of undergraduate students studying accounting for their Entrepreneurial Soul, (2) how is the perception of undergraduate students studying accounting for the introduction of Information Technology owned, (3) how is the perception of undergraduate students studying accounting above Understanding of the Quality of Accounting Information possessed, and (4) Is there a positive relationship between the Entrepreneurial Soul and the Introduction of Information Technology to Understanding of Accounting Information Quality. Using primary data this research model can be illustrated in Figure 1 below.

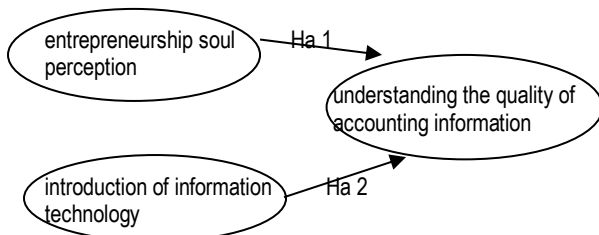


Figure 1 Research Model

The Relationship of Entrepreneurship and Quality of Accounting Information

The accounting students' perception of Entrepreneurial Soul refers to Kabui and Maalu (2012) measured by respondents' perceptions of: (1) motivational statements, (2) entrepreneurial characteristics, (3) entrepreneurial challenges, and (4) success in entrepreneurship. Referring to the Theory of Planned Behavior, it is expected that respondents who have a high perception of the Entrepreneurial Soul are expected to have the intention to behave in understanding the quality

of accounting information better. Therefore the first alternative hypothesis of this study is:

H₁: S1 accounting students' perceptions of the Entrepreneurial Soul are positively related to perceptions of accounting undergraduate students on the Quality of Accounting Information.

The Relationship between Introduction of Information Technology and Quality of Accounting Information

S1 accounting students' perceptions of the introduction of Information Technology referring to Sidiq & Astutik (2017) were measured by respondents' perceptions of the introduction of: (1) infrastructure, (2) networking, (3) expertise, (4) management, (5) development, and (6) collection. Referring to the Theory of Planned Behavior, it is expected that respondents who have a high perception on the introduction of Information Technology are expected to have the intention to behave to understand the quality of accounting information better. Therefore the second alternative hypothesis of this study is:

H₂: S1 accounting students' perceptions of the introduction of Information Technology are positively related to accounting S1 students' perceptions of the Quality of Accounting Information

RESEARCH METHODS

University students from several regions in Indonesia became the population of this study. The sample of this study were respondents consisting of undergraduate students at Tarumanagara University, Pelita Harapan University, Krida Wacana University, and STIE Trisakti. This research variable modifies the results of factor analysis from measures that have been tested by several previous studies. The dependent variable in this study is the perception of undergraduate accounting students on the Quality of Accounting Information. The independent variable consists

of the perception of undergraduate accounting students on the Entrepreneurial Soul and Introduction to Information Technology. The hypothesis testing technique in this study is to use Smart PLS3. Validity test refers to (1) loading factor > 0.05 to the intended construct, (2) average variance extracted (AVE) > 0.5. The reliability test is done by looking at the Cronbach's Alpha value for the results of a valid questionnaire answer with a value greater than 0.7 so that it can be said to be reliable (Latan & Ghozali, 2012). Table 1 below illustrates the operationalization of the variables of this study.

Table 1 Operational Variables

RESULTS

The questionnaires distributed in this

No	Variable	Indicator*	Scale	Data Source
1.	S1 accounting students' perceptions of the Quality of Accounting Information	<ul style="list-style-type: none"> • Relevance (KIARLV 1-14) • Faithfull Representation (KIART 1-12) 	Ordinal	Respondents Questionnaire Answers referring to Matovu (2005)
2.	S1 accounting students' perception of Entrepreneurial Soul	<ul style="list-style-type: none"> • Statement of motivation (JKPM 1-9) • Entrepreneurial characteristic (JKKW1-5) • Entrepreneurial challenges (JKTW 1-9) • Success in entrepreneurship (JKSK 1-5) 	Ordinal	Respondents Questionnaire Answers that refer to Kabui and Maalu (2012)
3.	S1 students' perceptions of accounting for the introduction of Information Technology	<ul style="list-style-type: none"> • infrastructure (PTI1) • networking (PTI2) • expertise (PTI3) • management (PTI4) • development (PTI5) • collection. (PTI6) 	Ordinal	Respondents Questionnaire Answers referring to Sidiq & Astutik (2017)

study amounted to 375 but there were 8 that were not answered so the study was conducted based on 367 respondents' questionnaire answers. Based on 367 respondents' answers can be classified by college, respondent's age, gender, reasons for studying Accounting, and

the semester being taken when completing this questionnaire as follows:

UNTAR	213
UPH	83
STIE Trisakti	58
Ukrida	13

Male	125
Female	242

17 years	3
18 years	31
19 years	123
20 years	154
21 years	47
22 years	3
23 years	3
24 years	1
25 years	1
26 years	1

Personal interest	252
Asked by parents	108
Follow friends	7

2	35
4	125
5	48
6	159

The object of the study consisted of students' perceptions of Accounting Information Quality (KIA), Entrepreneurial Soul (JK), and Introduction to Information Technology (PTI). The loading factor value of the reflective indicator that is declared valid is greater than 0.5 and the average variance extracted (AVE) value is above 0.5. Associated with the reliability test seen from the Cronbachs Alpha value of more than 0.7. The results of validity and reliability tests can be seen in Table 2 and Table 3 below.

Table 2
Outer Loading Factor Results

	JK	JKKW	JKPM	JKSK	KIA	KIALV	KIART	PTI
JKKW1		0.796						
JKKW1	0.741							
JKKW2		0.930						
JKKW2	0.807							
JKKW3		0.897						
JKKW3	0.803							
JKKW5		0.864						
JKKW5	0.792							
JKPM1			0.813					
JKPM1	0.671							
JKPM2			0.846					
JKPM2	0.722							
JKPM5			0.769					
JKPM5	0.635							
JKPM6			0.785					
JKPM6	0.697							
JKSK2				0.839				
JKSK2	0.675							
JKSK3				0.767				
JKSK3	0.530							
JKSK4				0.836				
JKSK4	0.693							
KIARLV10						0.785		
KIARLV10					0.679			
KIARLV11						0.747		
KIARLV11					0.672			
KIARLV12						0.771		
KIARLV12					0.701			
KIARLV4						0.762		
KIARLV4					0.698			

KIARLV5						0.742		
KIARLV5					0.703			
KIARLV6						0.774		
KIARLV6					0.719			
KIARLV7						0.800		
KIARLV7					0.748			
KIARLV8						0.791		
KIARLV8					0.717			
KIARLV9						0.779		
KIARLV9					0.689			
KIART10							0.834	
KIART10					0.752			
KIART4							0.709	
KIART4					0.591			
KIART5							0.776	
KIART5					0.671			
KIART6							0.857	
KIART6					0.733			
KIART7							0.871	
KIART7					0.742			
KIART8							0.846	
KIART8					0.730			
KIART9							0.872	
KIART9					0.773			
PTI1								0.740
PTI2								0.774
PTI3								0.715
PTI4								0.816
PTI5								0.819
PTI6								0.843

Table 3
Construct Reliability and Validity Results

	Cronbach's Alpha	Average Variance Extracted (AVE)
JK	0.900	0.504
JKKW	0.895	0.763
JKPM	0.817	0.646
JKSK	0.748	0.663
KIA	0.933	0.502
KIALV	0.915	0.597
KIART	0.921	0.681
PTI	0.879	0.617

In Tables 2 and 3 above, the question items (indicators) of each of these variables that pass the validity and reliability test are:

Independent Variable	Dependent Variable
<ul style="list-style-type: none"> JKPM 1,2,5,& 6 JKKW 1,2,3,& 5 JKSK 2,3,& 4 PTI 1,2,3,4,5,& 6 	<ul style="list-style-type: none"> KIART 4,5,6,7,8,9, & 10 KIARLV 4,5,6,7,8,9,10,11, & 12

JKTW 1-9 did not pass the validity and reliability test so it was not included in this study.

Descriptions of each indicator of KIA, JK, and PTI variables that have been tested for validity and reliability are presented with minimum, maximum, mean, and standard deviation values are presented in Table 4 below.

Table 4
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KIART4	367	1.00	6.00	4.6431	1.29547
KIART5	367	1.00	6.00	4.6485	1.07589
KIART6	367	1.00	6.00	4.6703	.95687
KIART7	367	1.00	6.00	4.6567	1.00917
KIART8	367	1.00	6.00	4.6158	.95932

KIART9	367	1.00	6.00	4.6131	.95965
KIART10	367	1.00	6.00	4.7657	.95220
KIARLV4	367	1.00	6.00	4.8147	.91347
KIARLV5	367	2.00	6.00	4.8065	.86091
KIARLV6	367	2.00	6.00	4.8311	.91066
KIARLV7	367	1.00	6.00	4.8856	.88890
KIARLV8	367	1.00	6.00	4.8420	.93334
KIARLV9	367	1.00	6.00	4.8365	.94405
KIARLV10	367	1.00	6.00	4.8311	.93436
KIARLV11	367	1.00	6.00	4.7302	.99492
KIARLV12	367	1.00	6.00	4.8583	.92422
JKPM1	367	1.00	6.00	4.9837	1.14508
JKPM2	367	1.00	6.00	5.0899	.95247
JKPM5	367	1.00	6.00	4.9510	1.04688
JKPM6	367	2.00	6.00	5.1417	.97599
JKKW1	367	1.00	6.00	5.4305	.89622
JKKW2	367	1.00	6.00	5.5477	.86035
JKKW3	367	1.00	6.00	5.5395	.80839
JKKW5	367	1.00	6.00	5.6185	.78683
JKSK2	367	2.00	6.00	5.1199	.98170
JKSK3	367	1.00	6.00	4.9755	1.07223
JKSK4	367	1.00	6.00	5.2807	1.00829
PTI1	367	1.00	6.00	3.9537	1.18761
PTI2	367	1.00	6.00	4.2779	1.24318

PTI3	367	1.00	6.00	3.7602	1.23574
PTI4	367	1.00	6.00	3.8229	1.14697
PTI5	367	1.00	6.00	4.2807	1.19664
PTI6	367	1.00	6.00	4.2561	1.16404
Valid N (listwise)	367				

Based on Table 4 above, it can be stated that the average respondent answers valid questionnaire items for both the dependent variable (KIA) and the independent variable (JK & PTI) the results are above 4 and 5 so that it can be stated that the average respondent answers tend to agree.

The test results with Smart PLS3 show the positive influence of Entrepreneurial Soul and Introduction of Information Technology to the Quality of Accounting Information, the results can be seen in Figure 2 below.

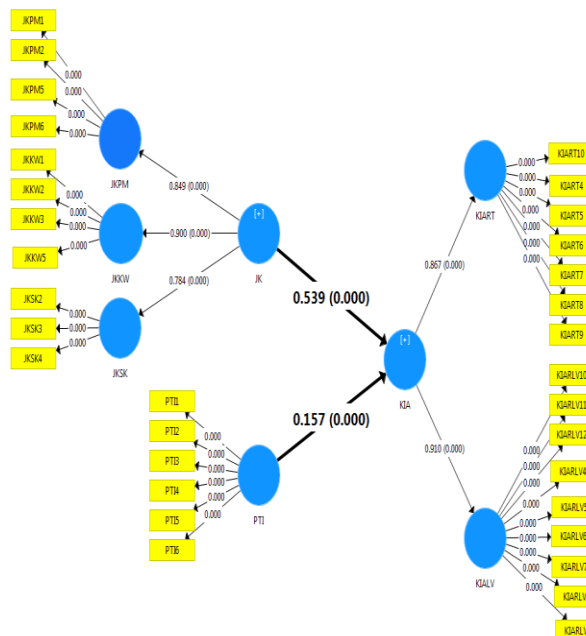


Figure 2 Hypothesis Test Results

Based on Figure 2 shows that the Entrepreneurship Soul (JK) has a significant

effect on the Quality of Accounting Information (KIA) with a positive correlation coefficient of 0.539, thus Ha1 is accepted. The introduction of Information Technology (PTI) has a significant effect on the Quality of Accounting Information (KIA) with a positive correlation coefficient of 0.157, thus Ha2 is accepted.

Perception of Undergraduate Students Studying Accounting for the Entrepreneurial Soul.

Referring to Kabui and Maalu (2012), indicators of the perception of undergraduate students studying accounting for the Entrepreneurial Soul in this study are Motivation Statement (PM), Entrepreneurial Characteristics (KW), Entrepreneurial Challenges (TW), and Success in Entrepreneurship (SK). Based on the respondent's answer related to the indicators of Entrepreneurial Soul for all valid statements, see Table 3 above.

Respondents' answers to a valid and reliable Motivation Statement (JKPM) have an average value of between 4 and 5 from the Likert scale range of 1 to 6. This illustrates that the average respondent agrees that the Motivation Statement is related to being the boss, having control over time, trying new ideas, and increasing personal income have motivated to start your own business.

Respondents' answers to the valid and reliable Entrepreneurial Characteristics (JKKW) have an average value of 5 from the Likert scale range of 1 to 6. This illustrates that the average respondent tends to strongly agree that Entrepreneurial Characteristics related to need to be confident, must be creative and innovative, self-motivated, and needs to work hard.

Respondents' answers to the Entrepreneurial Challenge (JKTW) did not pass the validity and reliability tests so they were not examined in this study. Respondents' responses to a valid and reliable Entrepreneurship Success (jkSK) have an average value of between 4 and 5 from the Likert scale range of 1 to 6. This illustrates that the average respondent agrees

that Success in Entrepreneurship is related to social contracts, the availability of money, and a good business idea.

Perception of Undergraduate Students Studying Accounting for the Introduction to Information Technology.

Referring to Sidiq & Astutik (2017), indicators of perception of undergraduate students studying accounting for the introduction of Information Technology in this study are Infrastructure (PTI1), Networking (PTI2), Expertise (PTI3), Management (PTI4), Development (PTI5), and Collection (PTI6). Based on respondents' answers related to the introduction of Information Technology indicators for all valid statements can be seen in Table 3 above.

Respondents' answers to a valid and reliable infrastructure (PTI1) have an average value of 3.9537 from the Likert scale range of 1 to 6. This illustrates that the average respondent quite agree that he is familiar with Infrastructure related to servers, storage subsystems, network devices such as switches, routers, and physical cables and special network equipment such as firewalls.

Respondents' answers to a valid and reliable Network (PTI2) have an average value of 4.2779 with a Likert scale ranging from 1 to 6. This illustrates that the average respondent agrees to be familiar with Networks related to Local Area Networks (LAN), Metropolitan Area Network (MAN), and Wide Area Network (WAN).

Respondents' answers to a valid and reliable Expertise (PTI3) had an average value of 3.7602 from the Likert scale range of 1 to 6. This illustrates that the average respondent quite agreed to know well the expertise related to cybersecurity & mobile development, cloud & distributed computing, data visualization and user interface design.

Respondents' answers to a valid and reliable Management (PTI4) have an average value of 3.8229 from the Likert scale range of 1 to 6. This illustrates that the average respondent

quite agreed to know well Management related to maintaining the course of Information Technology services at all times, optimize Information Technology costs, manage risk and complexity of Information Technology, achieve legal and regulatory compliance, manage higher volume changes, and align Information Technology services with business needs.

Respondents' answers to a valid and reliable Development (PTI5) have an average value of 4.2807 from the Likert scale range of 1 to 6. This illustrates that the average respondent agrees to be familiar with Development related to e-government, e-commerce, e-education, e-medicine, and e-laboratory.

Respondents' answers to a valid and reliable collection (PTI6) have an average value of 4.2561 from a range of Likert scale of 1 to 6. This illustrates that the average respondent agrees to be familiar with collection related to operational functions, monitoring functions and control, planning and decision functions, communication functions, and interorganizational functions.

Perception of Undergraduate Students Studying Accounting for Understanding of Accounting Information Quality.

Referring to Matovu (2005), the perception indicators of undergraduate students studying accounting for the Quality of Accounting Information in this study are the Right Representation (KIART) and Relevance (KIARLV). Based on respondents' answers related to indicators of valid accounting information quality can be seen in Table 3 above. Respondents' answers to a valid and reliable Right Representation (KIART) have an average value of 4 from the Likert scale range of 1 to 6. This illustrates that the average respondent agrees to have a good knowledge of the Right Representation related to the information does not contain fraud, complete, represent income well, represent the facts of expenditure well, represent business assets well, represent

business liabilities well, and represent cash inflows and outflows well.

Respondents' answers to valid and reliable relevance (KIARLV) have an average value of 4 from the Likert scale range of 1 to 6. This illustrates that the average respondent agrees to be well acquainted Relevance related to information helps predict and confirm income levels, information helps predict and confirm expenditure levels, information presented helps in making decisions regarding resource allocation, information helps respondents in making decisions about raising capital, information helps respondents confirm the results of planned activities, information helps respondents predict the results of planned activities, information helps the respondent in confirming the level of business profitability, information helps the respondent in confirming debt, and information helps the respondent to confirm the entry and exit of the business.

Positive relationship between the Entrepreneurial Soul and the Introduction of Information Technology to Understanding the Quality of Accounting Information.

Based on Figure 2 by looking at the correlation coefficient, the Correlation coefficient of Entrepreneurship (JK) of 0.539 to Accounting Information Quality (KIA) appears to be greater than the correlation coefficient for Introduction to Information Technology (PTI) of 0.157 to Quality of Accounting Information (KIA). The Entrepreneurial Soul and Introduction to Information Technology are both positively related to the Quality of Accounting Information. This indicates that if someone has a high entrepreneurial spirit, it will increase his understanding of the Quality of Accounting Information, and vice versa.

In addition, if someone has a high introduction to Information Technology will increase their understanding of the Quality of Accounting Information.

The results of this study are consistent with Sari and Yadnyana's (2017) research

findings which are also in line with the results of Suhairi's (2004) and Krisanti (2012) studies that reveal that there is a positive and significant influence between the entrepreneurial spirit on the quality of accounting information. The results of this study are also in accordance with the results of Sari and Yadnyana's research (2017) which are in line with the results of research by Ismail and King (2007), Al-Eqab and Adel (2013), and Rahmadani (2015) which revealed that there was a positive and significant influence between sophistication of information technology with the quality of accounting information.

On the other hand, the results of this study are not in accordance with the results of the study of Galloway et al (2006) whose results found that there was no significant influence of the entrepreneurial spirit with the interests of students using accounting software and not in accordance with the results of Purnama (2013) and Rai et al. (2002) which found a different direction, namely the sophistication of information technology has a negative effect on the quality of accounting information.

CONCLUSIONS

The Entrepreneurial Soul (JK) and Introduction to Information Technology (PTI) have a positive and significant correlation value to the Quality of Accounting Information (KIA). It is also illustrated that the correlation coefficient of Entrepreneurial Soul to the Quality of Accounting Information is higher than the Introduction of Information Technology to Quality of Accounting Information.

The results of this study are consistent with Sari and Yadnyana (2017), Suhairi (2004) and Krisanti (2012) research results, which reveal that there is a positive and significant influence between the entrepreneurial spirit on the quality of accounting information. The results of this study are also in accordance with the results of Sari and Yadnyana's research (2017), Ismail and King (2007), Al-Eqab and Adel

(2013), and Rahmadani (2015) who revealed that there is a positive and significant influence between the sophistication of information technology with quality accounting information. In addition, this is as stated by Ajzen (1991) in Wahyono (2014) that Theory of Planned Behavior (TPB) is very suitable to be used to explain various entrepreneurial behaviors that require planning, in this case to produce quality accounting information.

This study has several limitations including the research conducted in the sampling period, which is only in the odd semester of the academic year 2017/2018. In

addition, the questionnaire was only distributed to several universities, namely Untar, STIE Trisakti, Ukrida, and UPH and only S1 students who studied accounting. Based on the above limitations, for further research studies should be carried out in several periods so that more consistent the perception of respondents.

Further research is also recommended for wider dissemination to various other tertiary institutions and to all undergraduate, graduate and postgraduate students who study accounting and who have run businesses.

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