

The Influence of Accounting Knowledge and Entrepreneurial Personality on Managerial Performance (Empirical Study on Customers of Bank Aceh, operational Headquarters, Banda Aceh, Indonesia)

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Abstract: This study aims to test; (1) the influence of accounting knowledge and entrepreneurial personality simultaneously on the managerial performance of Bank Aceh's customers, (2) the influence of accounting knowledge on the managerial performance of Bank Aceh's customers, and (3) the influence of entrepreneurial personality on the managerial performance of Bank Aceh's customers. The unit of analysis in this study was Bank Aceh at Operational Head Office. Furthermore, the unit of observation (respondents) in this study is Bank Aceh customers who have a position as manager on owned business. Sources of research data using primary data sources derived from the acquisition of research questionnaires. While the data collection technique in this research is done by the technique of spreading the questionnaire. The method of analysis used in this research is Multiple Linear Regression Analysis. The result of the research shows that (1) knowledge of accounting and entrepreneurial personality together influence to managerial performance of Bank of Aceh customer, (2) accounting knowledge has positive influence but not significant to managerial performance of Bank of Aceh customer, and (3) entrepreneurial personality has positive influence and significant to managerial performance of Bank Aceh.

Keywords: Accounting Knowledge, Entrepreneurial Personality, Managerial Performance.

INTRODUCTION

The key to success of a company is the creation and mastery of information accurately. Some management experts emphasize that a company with information skills has a competitive advantage in the business environment. Competitive advantages that can be created by the company can be achieved in one way, namely improving managerial performance (Dwiandra, 2006).

Managerial performance is a measure of how effectively and efficiently managers have worked to achieve organizational goals. When the company manager has a good performance then the company is optimistic will be able to achieve the desired success. Thus the survival of the company is assured. However, if the performance of

corporate managers is poor, then pessimistic companies can achieve the desired level of success (Juniarti and Evelyne, 2003).

The current facts related to managerial performance are the lack of understanding and accounting knowledge owned by the managerial company, the recording of financial statements is generally done to record the amount of money received / issued, the amount of goods purchased / sold, and the amount of receivable or debt without following the guidelines in the preparation of actual financial statements. So it will make it difficult for the managerial in measuring and giving the performance of his business is going well or not (Harahap, 2014).

Another problem arises when managers do not have financial statements for their business that

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has grown up to export goods with foreign companies. Here the financial statements become benchmarks of foreign companies to do cooperation because in the financial statements can describe how fluctuations in business performance from year to year (Faridah, 2015).

The next problem is the lack of ownership of financial statements by business actors which resulted in the difficulty of obtaining capital to develop the business undertaken. That is, there are still many managers who have difficulty obtaining access to bank credit (Rini, 2015).

In addition to accounting problems that occur in managerial performance, also found other problems of entrepreneurial spirit of business actors. Kasali (2003) stated that the development of entrepreneurship spirit in Indonesia becomes an urgent necessity because the nation's social capital and the Indonesian economy have been worsening after the monetary crisis in the late 90's. Attitudes and entrepreneurial behaviors are vital for businesses of any size for success in a competitive environment (Rahim, 2003).

Based on the problems that have been described before, it can be determined several factors that can affect the managerial performance that is; accounting knowledge (Fahrianta and Chandra, 2013; Nwaigburu and Eneogwe, 2013; Aksoylu and Aykan, 2013; Sinta, 2011; Ernawati, 2011; Siregar, 2009) and entrepreneurial personalities (Rahim, Mohtar and Ramli, 2015; Fahrianta and Chandra, 2013 ; Sinta, 2011; Ernawati, 2011; Chandrakumara, Zoysa and Manawaduge, 2011; Siregar, 2009). Selection of these two factors as independent variables in this study based on the results of previous research that raised and discussed the same problem that is managerial performance.

The second factor that affects the managerial performance is the personality of the entrepreneur. Entrepreneurship is applying creativity and innovation to solve problems and take advantage of the opportunities facing the everyday society. Entrepreneurship is a combination of creativity, innovation, and courage to face the risks involved by working hard to establish and maintain business (Winarno, 2011). According to Winardi (2003: 71) a manager can be called an entrepreneur if he is able to implement innovative changes in the production process that is managed by it.

The influence of entrepreneurial personality on managerial performance has been studied previously by some previous researchers with various results. Rahim, Mohtar and Ramli

(2015), Fahrianta and Chandra (2013), Sinta (2011), Chandrakumara, Zoysa and Manawaduge (2011) positively significant entrepreneurial personality to managerial performance. However, different results are evidenced by Ernawati (2011) and Siregar (2009) which proves that there is no influence of entrepreneurial personality on managerial performance.

The reason for raising the problems related to managerial performance at Bank Aceh due to the fact that there are still many business actors in Aceh are blind to the financial reporting of the business so that it becomes an obstacle in taking the Bank loan, the sadness of funds provided by Bank Aceh to the efforts of the people very much reached Rp732,713 billion for the year 2016. Of course this becomes a separate assessment for managerial performance and business performance. Therefore, this study is considered feasible to do.

LITERATURE REVIEW

Managerial Performance

Mahsun (2006) defines performance as "a description of the level of achievement of the implementation of an activity or program or policy in realizing the goals, objectives, vision and mission of the organization contained in the strategic plan of an organization". The definition of performance according to Rivai and Basri (2005: 14) is "the willingness of a person or group of people to perform an activity and refine it in accordance with its responsibilities with the expected results".

Juniarti and Evelynne (2003) state the definition of managerial performance that is a measure of how effectively and efficiently managers have worked to achieve organizational goals. Managerial performance is one of the factors that can improve organizational effectiveness. According to Indriantoro (1993), the definition of managerial performance is the performance of individual members of the organization in managerial activities.

Based on several definitions and previous descriptions, it can be concluded the meaning of managerial performance is a result of work achieved by the manager in carrying out the tasks assigned to him based on the skills, experience, sincerity and time. A person who holds a managerial position is expected to produce a managerial performance. Unlike the general performance of employees that are concrete, managerial performance is abstract and complex.

Knowledge Accounting

Understanding of accounting according to Soemarso (2009:3) is "a discipline that provides important information so as to enable the implementation

and assessment of the way the company efficiently. Accounting by Harahap (2000:3) is "accounting is a language or business communication tool that can provide information about the financial contained in the amount of wealth, debt and capital of a business and the results of its business at a certain time or period. The purpose of accounting is to provide economic information, therefore the company needs to create a method of recording, classifying and controlling transactions and financial activities, then report the results in the financial statements.

Belkaoui (2006:50) defines accounting as "a service activity. Its function is to provide quantitative information, especially financial ones, about economic entities that are thought to be useful in making economic decisions, in making choices among alternative tendencies. "Accounting is a systematic process for processing transactions into financial information that is beneficial to its users (Warsono and Murti, 2010).

Based on some of the above understanding, the accounting knowledge can be defined as a set of science systematically arranged on how the art of recording, classifying, and summarizing transactions and events are financial in a way that is efficient and in the form of units of money, interpreting the results of the process in the form of quantitative information is used for economic decision making as a basis for choosing among several available alternatives.

Entrepreneurial Personality

The definition of personality according to Stephen (2003:120) is the total total way an individual reacts and interacts with others. It is often depicted in terms of characteristics that can be measured and shown a person. Personality is the result of offspring and the result of individual interaction with the environment.

According to Arman (2007:3) the definition of entrepreneur is the person who creates work for others by establishing, developing, and instituting his own company and willing to take personal risks to find opportunities to try and creatively use his potential to recognize the product, manage , and determine the mode of production, develop operations for product procurement, market its products, and manage its operating capital.

According to Anoraga (2002:137) entrepreneurship is also defined as the spirit, behavior and ability to respond positively to opportunities for self-profit and / or better service to customers and society; by constantly seeking and serving more and better subscriptions, and creating and providing more useful products and applying more efficient ways of working through risk-taking, creativity and innovation and management capabilities.

RESEARCH METHOD

This research uses quantitative approach, where the research data is questionnaire that has been filled by the respondent quantized beforehand to produce outputs in the form of numbers. Furthermore, after the data obtained, the next step to analyze and test the hypothesis made through the program SPSS (Statistical Package for Social Science).

The population in this research is Bank Aceh customer at Operational Head Office. Sampling is done by purposive sampling method or purposive sample. Therefore, the sample has been selected based on criteria ie; operational managers and financial managers who supervise at least 2 people. Financial managers who have at least 2 years working experience and have studied formal accounting. The reason for choosing the sample is because both managers both operational managers and financial managers have a work field related to accounting.

Operationalization of variables in this study can be; Accounting knowledge (X_1). Accounting knowledge is defined as a theoretical basis that is key in generating quantitative information about the conditions of an economic entity and this information is used as a basis for decision making. Accounting knowledge variables are measured by several questions. This question was adopted from an instrument developed by Spilker (1985), as well as Bonner and Walker (1994). Indicators of accounting knowledge include; knowledge related to financial statements, knowledge related to assets, knowledge related to selling price, knowledge related to financial ratios, knowledge related to budget, and knowledge related to accounting information. Accounting knowledge variables use Interval scale measurement with Guttman type. The Guttman type gives several answer choices on each question, but only one is correct (Prasetyo and Miftahul, 2005: 177). The scoring for the answer option is 2 for each correct answer and 1 for each wrong answer.

Entrepreneurial personality (X_2). Entrepreneurial personality is defined as the overall way individuals interact to provide a positive response to all opportunities even though small, it has an important role in realizing a product innovation climate that is generated for the success of its business and to maintain the existence of the company. The entrepreneurial personality variable is measured by several questions. This question was adopted from an instrument developed by Steers and Braunstein (1976). Individual personality indicators include; internal control locus, high energy level, high need for achievement, tolerance of ambiguity, confidence, action-oriented. The measurement scale used is the interval scale.

Managerial performance (Y). Managerial performance is defined as the subject of the measure of how effectively and efficiently managers have worked to achieve organizational goals. This variable will be measured using questions developed by Mahoney, Jerdee and Carroll (1965). A managerial performance indicator

works; planning, investigation, coordination, evaluation, supervision, staffing, negotiation, representation. The measurement scale used is the interval scale.

This study was included in the type of census research, so no significance testing was conducted. The design of hypothesis testing is done by two stages, namely testing together and testing separately. Before the data are analyzed first, it is done by testing the research instrument that includes the validity and reliability testing, after which also testing the classical assumption which includes multicollinearity, heterokedastisitas, and normality test.

Descriptive Analysis

The following shows the descriptive statistics of each research variable in Table 1.

Tabel 1. Descriptive Statistics

		Managerial Performance (Y)	Accounting Knowledge (X1)	Entrepreneurial Personality (X2)
N	Valid	72	72	72
	Missing	0	0	0
Mean		4,14	1,80	4,13
Std. Deviation		0,22	0,15	0,29
Minimum		3,75	1,17	4,00
Maximum		4,88	2,00	5,00

Research Instrument Testing Results

Testing instrument research done with validity test and reliability test, this test is done with the help of program of SPSS.

Based on the data validity test, it is shown that the correlation coefficient obtained from each item of integrity variables, competence, technical training, professionalism, and quality of examination result, all above the critical value of product moment correlation (correlation coefficient > 0,235) so that the questionnaire used can be declared valid.

Based on the results of reliability testing data, it is known that each instrument in this study reliable because the value of Cronbach's Alpha is greater than 0,6. So it can be concluded that the questionnaire used as a measuring tool in this study is feasible to use (reliable).

Classical Assumption Testing Results

Normality test results can be seen that the observed data is normally distributed where the curve is normal. While from the P-Plot chart can be seen that the points move toward the direction of the linear line,

RESULT AND DISCUSSION

Unit of Analysis and Location Research

The unit of analysis in this study was Bank Aceh at Operational Headquarters. A total of 72 questionnaires distributed to the study respondents and returned and processed were 72 questionnaires, meaning that the questionnaires were collected and returned 100%. The location of this research was conducted at Bank Aceh at Operational Headquarters in Banda Aceh City Region.

so it can be concluded that the regression model of this study is linear.

The result of multicollinearity test can be seen that the tolerance value of the accounting knowledge and entrepreneurial personality variables > 0,10 which means that there is no multicollinearity among independent variables. Meanwhile, the VIF value calculation results also show that none of the independent variables have VIF values more than 10. Thus, it can be concluded that in this regression model there is no multicollinearity among the independent variables.

Heterokedastisitas test results can be seen from the Scatterplot graph that there is no pattern on the graph, therefore it can be concluded that the regression model in this study is homoskedastisitas or no heterokedastisitas.

Hypothesis Testing Results

Hypothesis testing is done to test and analyze hypothesis formulation by using multiple linear regression model. Regression results can be seen in Table 2.

Table 2. Results of Multiple Regression

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,709	0,444		6,102	0,000
	Accounting Knowledge (X1)	0,178	0,160	0,125	1,667	0,268

Entrepreneurial Personality (X2)	0,270	0,086	0,352	3,151	0,002
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Based on regression test results obtained multiple linear regression equation as follows:

$$Y = 2,709 + 0,178X_1 + 0,270X_2 + \varepsilon$$

Based on Table 2, the value of constant is 2,709. If the knowledge of accounting and entrepreneurial personality is considered constant, then the value of managerial performance is 2,709 in the interval scale.

Simultaneous Testing

The results of the simultaneous test can be seen in Table 3.

Table3. Results of Together Testing

Model		F	Sig.
1	Regression	5.806	.005 ^b
	Residual		
	Total		

Based on Table 4:10, the results of testing the joint effect of multiple linear regression shows that the value of F arithmetic of 5,806 with a significance of 0,005 results show that H_0 is jointly rejected and accept H_a because F arithmetic greater than the F table on degrees freely (2;70) and 5% significance is 3,13 and p-value is less than the significance level $\alpha = 0,05$ (5%). This means that accounting knowledge and entrepreneurial

personality together affect the performance of managerial customers of Bank Aceh.

The results of this study support the first hypothesis that has been predetermined the knowledge of accounting and entrepreneurial personality together affect the performance of managerial customers of Bank Aceh.

Partial Testing

The partial effect test results can be seen in Table 4.

Table 4. Partial Test Results

Model		t	Sig.
1	(Constant)	6,102	0,000
	Accounting Knowledge (X1)	1,667	0,268
	Entrepreneurial Personality (X2)	3,151	0,002

Based on Table 4, the partial effect test results from multiple linear regression shows that the value of t arithmetic for the accounting knowledge variable is 1,667 (positive direction) with significance of 0,268. It is significant, H_0 is partially rejected and accept H_a because t count smaller than t table that is equal to 1,664, but p-value bigger than significance level $\alpha = 0,05$ (5%) that is 0,268.

That is, accounting knowledge has a positive, but not significant effect on the managerial performance of Bank Aceh's customers. The results of this study in accordance with the predefined hypothesis that, accounting knowledge positively affect the performance managerial customers of Bank Aceh.

The value of t arithmetic for the entrepreneurial personality variable of 3.151 (positive direction) with significance of 0,002. It is significant, H_0 is partially rejected and accept H_a because t count

bigger than t table that is equal to 3,13 and p-value less than level significance $\alpha = 0,05$ (5%) that is 0,002. This means that the entrepreneurial personality has a positive and significant impact on the managerial performance of Bank Aceh's customers. The results of this study in accordance with the predefined hypothesis that is, entrepreneurial personality has a positive effect on the managerial performance of Bank Aceh customers.

DISCUSSION

The Influence of Knowledge of Accounting to Managerial Performance

The results showed that accounting knowledge has an positive effect but not significant on managerial performance. This suggests that in general the improvement of accounting knowledge on an entrepreneur will improve managerial performance.

The results of this study are in line with Krisanti's statement (2012:2) stating that an entrepreneur should understand how the accounting of financial transactions and accounting reporting, because the business activity is not only doing activities for a period of one month and one or two years but for years, so it is unlikely that the company will remember all transactions that occur in every business activity without regular systematic and systematic recording and process, therefore it takes accounting knowledge to make an accounting information in a business undertaken.

The implication of this research is that managerial accounting knowledge can influence the way of thinking and assess the business environment faced. Therefore, the managerial party should have sufficient accounting knowledge so that it will be useful in every decision-making especially in economic decision-making, it certainly will be able to improve managerial performance in running its business.

The results of this study in accordance with the results of research conducted by Fahrianta and Chandra (2013), the results of his research proves that knowledge accounting has a positive but not significant effect on managerial performance at trading companies in the city of Banjarmasin. The results of Nwaigburu and Eneogwe (2013) show that accounting knowledge has a high contribution to managerial performance in small business in Owerri Municipal Imo State, Nigeria.

The results of this study are also in line with the results of Aksoylu and Aykan (2013) studies, which show that accounting knowledge, especially in the field of management accounting strategy, has an effect on managerial performance on medium and large scale businesses in Kayseri, Turkey. Furthermore Ernawati (2011), proves that the variables of accounting knowledge have a significant influence on managerial performance in service companies in Malang. Then Siregar (2009) with the results of his research proves that knowledge accounting effect on managerial performance at service companies in the city of Medan.

Effect of Entrepreneurial Personality on Managerial Performance

The results showed that the entrepreneurial personality had an positive effect and significant on the managerial performance. This means the stronger the entrepreneurial personality possessed by an entrepreneur, the higher the managerial performance of the company.

The results of this study are in line with the statement of Sari and Dwiranda (2015) stating that the nature of entrepreneurship and the breadth of insight

about an entrepreneur's accounting will have an impact on the extent of the way of thinking and assessment of the business environment he is facing. High entrepreneurial personality values such as internal control locus and high achievement desire, tend to choose different ways of competing, including in the use of accounting information. The nature of entrepreneurship and the breadth of insight about an entrepreneur's accounting will have a real and meaningful impact on managerial performance.

The results of this study also in accordance with the statement Ernawati (2011) which explains that a manager can be called an entrepreneur, if he is able to implement innovative changes in the production process is managed by it. An entrepreneur in certain situations and conditions should also carry out the tasks of a manager in the form of carrying out managerial functions, such as planning, organizing, leading, and supervising.

The results of this study are in accordance with the results of research conducted by Rahim, Mohtar and Ramli (2015), which proves that the entrepreneurial personality has an effect on the managerial performance of the organization on Bumiputera entrepreneurship, Malaysia. Fahrianta and Chandra's research (2013) proves that the entrepreneurial personality has a positive and significant influence on managerial performance at trading company in Banjarmasin city.

Further research Chandrakumara, Zoysa and Manawaduge (2011) to prove that there is a positive influence of entrepreneurship personality orientation on managerial performance at manufacturing companies in Sri Lanka. Research Sinta (2011) also proves that the entrepreneurial personality has an effect on managerial performance in PT Metro Pos.

CONCLUSIONS:

1. Knowledge of accounting and entrepreneurial personality together affect the
2. performance of managerial customers of Bank Aceh.
3. Accounting knowledge positively affects but not significant the managerial
4. performance of Bank Aceh's customers.
5. The entrepreneurial personality has a positive effect and significant on the
6. managerial performance of Bank Aceh's customers.

Recommendations:

For Operational Purpose:

- Related accounting knowledge, it is expected that entrepreneurs use more knowledge of accounting in conducting activities / operational activities of the company, for example in making an investment decision. If the entrepreneur uses good accounting

knowledge, then certainly can improve the managerial performance it self in running the business.

- Related to the entrepreneurial personality, suggestions that can be delivered is one of the attributes of entrepreneurial personality to be noticed by an entrepreneur is the inability to control their lives. This is because in entrepreneurs who always have so many ideas to run their business activities. But keep in mind not a few companies that folded with various reasons. One of them is wrong in the management of the company. An entrepreneur is required to manage the running company along with an understanding of accounting knowledge so that there is no misinformation.

For Academic or Theoretical Purpose:

1. For the next researcher, it is better to expand the survey area or try on the area outside Aceh, so that there will be a lot of sample and accurate result.
2. Further research is expected to improve the research instrument that is the statement in the questionnaire.
3. Further research can add other variables that are predicted to affect managerial performance.
4. Using other methods to obtain complete data by way of coming directly respondents in the process of distributing and collecting questionnaires and conduct interviews directly.

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