

STRATEGY FOR THE
DEVELOPMENT OF SME
MANAGEMENT,
MANAGEMENT ACCOUNTING
INFORMATION SYSTEMS, AND
THE EFFECTIVENESS OF
MANAGEMENT CONTROL AND
ITS EFFECT ON RESPONSE

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TO TAX COMPLIANCE IN
CREATIVE INDUSTRY

STRATEGY FOR THE DEVELOPMENT OF SME MANAGEMENT, MANAGEMENT ACCOUNTING INFORMATION SYSTEMS, AND THE EFFECTIVENESS OF MANAGEMENT CONTROL AND ITS EFFECT ON RESPONSE TO TAX COMPLIANCE IN CREATIVE INDUSTRY SMEs

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ABSTRACT

The research objectives are: (1) To find out the strategy of developing management in SME's and Management Accounting Information and its effect on the effectiveness of management control; and (2) to find out the implications for SME taxpayer compliance responses in Sleman Regency. The method used is a survey of 100 SME managers from SME's population in Sleman Regency. The data analysis tool used uses Path Analysis. To find out the direct and indirect effects between endogenous and exogenous variables in the model. The results showed that, from the path coefficient obtained direct influence between SME management and Management Accounting Information Systems directly affect management control, and the dominant direct effect is Management Accounting Information Systems. Indirectly between SME Management through management accounting information systems and between management accounting information systems through SME management influences management control. The implication shows that SME Management, Management Accounting Information Systems and Management Control have a direct effect on taxpayer compliance responses. The most dominant influence on SME taxpayer compliance responses is SME Management. The SME's Management variables, Management Accounting Information Systems, and Management Control have an indirect affect on taxpayer compliance responses.

Keywords: SME's Governance, Accounting information systems, Management control, Taxpayer compliance responses

INTRODUCTION

Ministry of Cooperatives and Small and Medium Enterprises in 2017, revealed from the survey results that SMEs contributed to Indonesia's GDP by 61.41%. The results of calculation data that are done annually show that the growth of MSME is 6.4% per year. The ability of UMKM is proven by the contribution of SMEs that can help the state of the Indonesian economy when the monetary crisis occurred in 1997. Unfortunately, the management of SMEs is still far from adequate. Yet according to Sarbah and Xiao (2015), good SME governance can contribute to developing a sustainable economy from the results of improved performance. Good governance can also be used to overcome agency problems that usually arise in a company (ACCA, 2015).

In addition to the small number of SMEs who are aware of good management, SMEs also experience limited knowledge of accounting information systems. SMEs are still difficult to build an accounting information system. Singh, et.al (2012) states that establishing accounting information systems is difficult in SMEs. This is due to the scale of the company's economy, economic conditions that are not well established to prepare and run the information system statement, et.al (2012) is in contradiction with research findings Singh's Sinarwati and Ni Kadek (2017), which concludes that the development of a mobile-based accounting information system for MSMEs is able to help SMEs prepare financial reports. MSMEs need up-to-date, real, and accountable information for quick and accurate decision making. Changes in the uncertain business climate are one of the factors causing MSMEs to always learn to adapt to the business environment.

According to Hall (2011), the accounting information system provides information about the resources that are in the company. The information generated by the accounting information system can be used by MSMEs to determine internal decisions, including plans to purchase both quantities of material and suppliers to be used, use of materials for the production process and so on. Even the information generated can be used to determine the target market that will be entered by these SMEs.

The existence of good management of SMEs and accounting information systems are expected to have an impact on improving management control systems. The management control system is a control strategy that is known systematically and continuously, this is a concern of management because it is a strategic consequence of daily activities (Bubbio, et

al, 2003). This is very important because it will have an impact on the decision of business actors to pay taxes.

Tax payments by MSMEs in DIY for DIY GRDP in 2017 amounted to 79.64%. Bantul is one of the districts in Yogyakarta with the highest MSME distribution composition, which is 26%, followed by GunungKidul, Kulonprogo, Sleman, and finally Yogyakarta City. The results of the 2018 National Coordination Meeting conducted by the local government of Yogyakarta, showed that more than 50% of MSMEs in Yogyakarta were included in the micro category. In connection with the highest distribution in Bantul Regency, this research was conducted in Bantul Regency.

The potential that DIY now has shown that the amount of tax potential that can be received by the state. Besides, many of the products produced by DIY MSMEs are export destination products in ASEAN countries. However, the thing that becomes the obstacle for most MSME owners is that the trained staff are not trained and trained. This condition makes it difficult for business actors to report tax obligations.

Previous research on taxpayer compliance responses in Northern Nigeria conducted by Atawodi and Ojeka (2012) research that high tax rates are a problem for entrepreneurs, resulting in many entrepreneurs being disobedient and remain in the informal sector (not registering their business with relevant agencies). In 2017, Bantul Tax Service Office (KPP) stated that income tax receipts from taxpayers (WP) reached Rp310 billion in a year, while for MSMEs themselves only contributed Rp10 billion. The number of WP UMKM in 2017 is more than 37 thousand MSMEs and has NPWP of around 19 thousand MSMEs (Purwanto, 2017). The development of MSME in DIY increases the achievement of entrepreneurship ratios in DIY. The entrepreneurship achievement ratio for 2017 is 6.41%. The development of MSMEs was not in line with the permits of MSMEs in the Bantul Regency. The growth of SMEs and the potentials that are owned by MSMEs are interesting to study.

There is a gap between the number of UMKM taxpayers, the number of taxpayers who have business licenses, and state revenue in the form of UMKM taxpayer tax payments. This often happens because some business actors are less transparent (the principle of corporate governance) or cannot compile their financial reports so they cannot report well (accounting information systems are not good). Another factor that may occur is the problem that occurs in the supervision of business activities or company operations that can

ultimately lead to errors in decision making (management control systems that are less effective).

THEORY STUDY AND HYPOTHESIS DEVELOPMENT

Small and Medium Enterprises

SMEs definition according to several countries is grouped in size distribution of types of business. According to the Singapore government, SMEs are businesses that have an annual sales turnover of no more than Rp100,000,000 or a minimum of 30% local shareholders and a workforce of fewer than 200 people. Malaysia defines the SME category divided into 3 categories. First, the small-medium manufacturing category has 5 to 75 employees or a turnover in one year ranging from Rp300,000 to less than Rp15,000,000. Second, the industrial medium manufacturing category has a total of 75-200 employees or total share capital of Rp15,000,000 to Rp50,000,000. Third, the small service and other sectors category has a number of employees ranging from 5 to 30 people or the turnover in one year starting from Rp300,000 to less than Rp300,000. Fourth, the medium service and other sectors category has the number of employees working fully from 30 to 75 people or the turnover in one year is not more than Rp20,000,000.

South Korea determines businesses that fall into the category of small and micro enterprises are businesses with a number of employees under 300 people and total assets of less than Rp60,000,000. Small and medium businesses can be defined as economic activities carried out by individuals or households or an entity with the aim of producing goods or services for commercial sale (Mariana, 2012).

Development Strategy for Management and Effectiveness of SME Control

Lacob (2011) states that the management control system in SMEs is not carried out formally in every business activity of the company. The strategy for developing SME management is to develop a creative SME strategy to seize market opportunities, namely infrastructure development, the formation of business groups, business network development, marketing and partnerships, human resource development, and promotion. The formation of business groups is another effort needed in order to create good governance of SMEs. Group members can exchange information and knowledge about the business being carried out. In line with Anthony and Govindarajan (2004) that a good management control system will support the implementation of organizational strategy so that it has an impact on improving the management control system in SMEs. Marketing and

promotion are carried out through mass media, electronic media, and online so that the use of good technology and appropriate marketing efforts are expected to improve the management of SMEs and can have an impact on the development of SMEs becoming larger and more profitable.

H1: Management development strategy has a positive effect on the effectiveness of SME control

1 Accounting Information Systems and the Effectiveness of SME Control

Accounting information systems must be able to provide information that is fast, complete, accurate and provide the required information in full (Rachmawati, 2013). Accounting information systems in SMEs is the application of accounting information systems measured by indicators of user satisfaction, frequency of system usage, user involvement in the development of information systems. The indicator that the accounting information system is every management wants to take always uses available accounting data. In addition, employees or managers are always involved to develop information systems. Most of the SMEs are still difficult to implement this due to inadequate knowledge of human resources. Though the information system is important in order to achieve the effectiveness of SME control.

H2: The accounting information system has a positive influence on the effectiveness of the control of SMEs

Tax Control and Taxpayer Compliance

Effectiveness of KBBI effectively means that it can bring results, effects, or influence. Anthony and Govindarajan (2004) state that a management control system is a process by which managers influence other organizational members to implement organizational strategies. The management control process is carried out through strategic planning activities, budget preparation, implementation, and performance evaluation. The combination of effective words and management control system that has been explained above can be concluded that the effectiveness of management control is a process that affects everyone in the organization that aims to obtain results by implementing the company's strategy.

Research conducted by Reheul and Jorissen (2014) states that management control and supervision of each UKM is different because the environment and organizational characteristics vary. Research conducted by Mayegle and Nguidjol (2017) states that environmental uncertainty, strategic position, and leadership style determine the implementation of management control systems.

Lacob (2011) states that the management control system in SMEs is not carried out formally in all company business activities, because it is usually only done in the accounting/finance department, and in general administrative and corporate services.

H3: The effectiveness of SME control has a positive effect on taxpayer compliance.

Development Strategy for SME Governance and Taxpayer Compliance

Onyali and Okafor (2018) state that governance has a fundamental role in monitoring differences in roles and utilizing planning procedures in an organization. Governance is away in the organization to oversee and direct. Research conducted by Shamsudin and Noor (2012) states corporate governance is a synonym for a broad business environment and how governance can have relevance for tracing SMEs. The study also revealed that an increase in sales often also increased the non-compliance of taxpayers to pay taxes using tax avoidance. So that governance encourages companies to do transparency to avoid activities tax aggressive that will cause non-compliance with taxes.

Research conducted by Yuhertiana, et. al (2016) explains that the better implementation of corporate governance will improve tax ethics. Tax compliance according to Rustiyaningsih (2011) is defined as a condition in which taxpayers comply and have awareness in fulfilling tax obligations. Research conducted by Sulistyowatie and Pahlevi (2018) states that there is an influence between the application of tax regulations on tax compliance.

H4: The development strategy of SME governance has a positive effect on tax compliance

Accounting Information Systems and Taxpayer Compliance

Manaye (2016) states that accounting information systems have an important function for organizations to measure and evaluate the effectiveness and efficiency of financial activities. Research conducted by Apriyanti et.al (2015) shows that the quality of

information systems on the application of e-SPT at the Tax Service Office in Bandung is in the high category by showing good scores and can affect aspects of the system taxation.

Juita's research results (2016) five findings. First, MSMEs feel that accounting information systems are important. Second, there are still many MSMEs that have not recorded and managed financial information separately from MSME owners. Third, the practice of recording and managing financial information is carried out by the owner. Fourth, there are few MSMEs who record and store complete business documents. Fifth, inadequate resources and financial management.

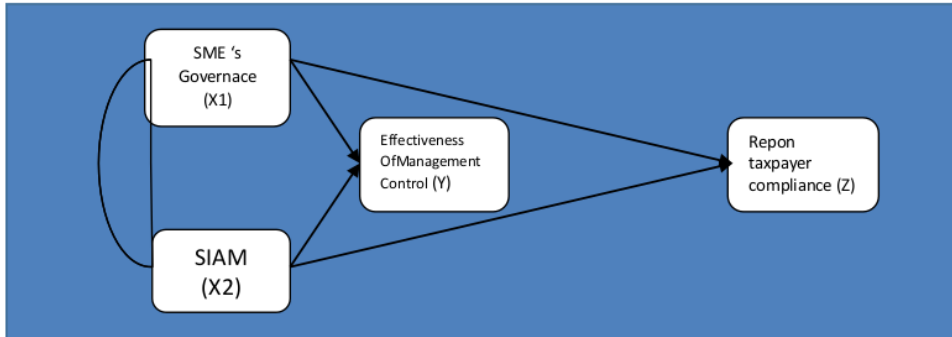
Syafariani and Feryani (2012) and Mas'ut and Masrura (2018) stated the same thing that the accounting information system influences the accountability of local tax revenues in the Regional Revenue Service. Likewise, Apriyanti, IntanNunungNurhayati, MagnazLestiraOktaroza (2016) concluded that the quality of the information system for e-SPT implementation has a significant effect on taxpayer compliance.

H5: Accounting information systems have a positive effect on taxpayer compliance.

RESEARCH METHOD

The study was conducted on all Small and Medium Enterprises (SMEs) in Sleman Regency. The number of respondents was randomly drawn from 100 SME managers as a sample of all SMEs in the Sleman Regency. The dependent variable in this study is the taxpayer's compliance response. This variable is measured by 10 question items. Each question is answered using the Likert scale 1-5. The first independent variables in this study are (1) SME governance development strategy. The number of question items in this variable is 8 items. Each question is measured using a 1-5 Likert scale; (2) the second independent variable in this study is the accounting information system for SMEs. This variable is measured by 4 question items with a Likert scale of 1-5. The third independent variable is the effectiveness of management control in SMEs. This variable is measured by 4 question items and each item is measured with a Likert scale of 1-5. The data analysis tool used uses Path Analysis. The following is a research model chart:

Exhibit 1
Research Model Diagram Relationship between Research Variables



So that each item of the questionnaire has the accuracy of a measuring instrument and has consistency, it must be pursued through personal judgment. This method is carried out discussing with colleagues before being given to real respondents. Furthermore, a pilot test was conducted on 10 respondents. The purpose of this method is to make the questions more detailed and easy to understand. Effectiveness of Management Control

Data Testing. Data collected through a questionnaire needs to be tested for validity and reliability to test the sincerity of respondents answering questions. Test the validity or validity using Pearson Correlation, by correlating each instrument item score with the total score of the number of instrument items. Test the validity and reliability of using SPSS. Invalid data must be bedropped. Reliability (reliability) is an index that shows the extent to which a measurement can be trusted. Reliability analysis using Crombach Alpha. To determine reliability, the indicators are $\alpha \geq 0,600$.

Data that has been tested for validity and reliability are data with an ordinal scale, while the measurement scale for statistical analysis of the path is at least an interval scale. Interval scale data obtained through, method of successive interval with the formula: $CV = \frac{\{(density\ at\ lower\ limit) - (density\ at\ upper\ limit)\}}{\{(area\ under\ upper\ limit) - (area\ under\ lower\ limit)\}}$. Data analysis was then performed as a test of the hypotheses proposed in this study. To find out the magnitude of Xi's direct influence with Y, calculated $Y = P_{yxi}$. P_{yxi} , and the magnitude of the direct effect of X, Y with Z is $Z = P_{zxy}$, P_{zxy} , while the indirect effect of $Y \rightarrow X_i \Omega X_j \rightarrow Y = P_{yxi} \cdot r_{xjxi} \cdot P_{yxj}$; and $Z \rightarrow P_{X_i Y \Omega X_j Y_j} \rightarrow Z = P_{zxy} \cdot r_{xjyj} \cdot P_{zxy} \cdot Y_j$.

RESULTS

This analysis was conducted to obtain an overview of each research object observed. Descriptive statistical results are shown in Table 1 below consists of variable governance development strategy (X1), accounting information system (X2), the effectiveness of the SME management control (Y), and the response of taxpayer compliance (Z).

Table 1
Descriptive Statistics of

Variables	N	Minimum	Maximum	Mean	Std. Deviation
X ₁	100	1.13	5.00	3.0231	,81666
X ₂	100	1.50	5.00	3.3700	1.06392
Y	100	1.00	5.00	3.1125	,83965
Z	100	1.70	5.00	3.4640	,64393
<i>Valid N (listwise)</i>	100				

Table 1 shows each variable supported by 100 data. Taxpayer compliance response variable (Z) as the dependent variable. The minimum value on this variable is 1.70 and the maximum value is 5.00. The average respondent answered with a response of 3.4640 with a standard deviation of 0.64393. If the average score of respondents' answers is greater than 3.4640, then the respondents are grouped as having high taxpayer compliance responses. Conversely, if the average score of respondents is smaller than 3.4640, then respondents are grouped in respondents who have a low taxpayer compliance response. The average value of respondents' answers regarding taxpayer compliance responses ranged from 1.70 to 5.00

Effect of Management Strategy Development and Management Accounting Information Systems Against the Effectiveness of SME Control

Table 2 shows the results of the partial path coefficient calculation influence governance development strategy (X1) of the effectiveness of controls SMEs (Y) of 0.328. with a significance of 0.001. The governance development strategy has a positive effect on the effectiveness of SME control, thus H1 is accepted. This happens because an improved

governance system can improve the effectiveness of SME management control. Infrastructure development, the formation of business groups, the development of business networks, marketing and partnerships, the development of human resources, and promotion are directly proportional to the improved management controls implemented by SME managers.

Table 2. Results of Analysis of Coefficients Line Influence X_1 and X_2 Against the effectiveness of management control (Y)

Relationship	Koef. Hiking	Coefficient of determination (R ²)	1-R ²	Pye,
X_1 v	0.328		292,708,	841
X_2 v	0.333			

Formula H2 is a management accounting information system that influences the effectiveness of SME control. The influence of management accounting information systems on the effectiveness of SME management control is indicated by a path coefficient of 0.333 with a significance of 0,000. This result shows that H2 is accepted. If SMEs have been able to maximize the use of accounting data for decision making, management control to make budgeting decisions for the better.

In the first model, R-square is worth 0.292, this result shows that the contribution of the influence of X_1 and X_2 to Y is 29.20% while the remaining 70.80% is the contribution of other variables not included in the study, $P_{xy\epsilon 1}$ is worth 0.841.

From the analysis of the data obtained the magnitude of direct and indirect effects shown in Table 3.

Table 3
Direct and Indirect Effects

DESCRIPTION OF DIRECT AND INDIRECT EFFECTS					
NO	Description	path coefficient			Total
	The effect of the direct				
1	X_1 against X_2	0.328			.1076
	Effect of X_1 through X_2	0.328	0.339	0.333	0.0370
	The total effect of X_1 and X_2 on Y was				0.1446
2	X_2 against X_1	0.333			0.1109
	The influence of X_2 through X_1	0.333	0.339	0.328	0.0370

Total Effect of X ₁ to X ₂ by	0.1479
The net effect of X ₁ and X ₂ to X ₂ by	0.2925
Influence of other factors 1- 0.292	0.7075
<i>Epsilon coefficient</i>	0.841

Table 3 shows the total effect of **management accounting information systems** on the effectiveness of management control has the biggest effect, which is 14.79% while the total influence of SMEs management on the effectiveness of management control is only 14.46%. Seen the magnitude of the indirect effect of both the influence of governance through **management accounting information systems** on the effectiveness of management control is by 3.70%. Likewise, the indirect effect of **management accounting information systems** through governance on the effectiveness of management control is 4.70%.

To improve the management of SMEs, it is necessary to develop infrastructure to reach technology and through promotion to reach a wider target market. In addition, it is necessary to build creativity in human resources. To achieve this, it is not done alone, but immediate action is needed to embrace partners from various parties to boost the strategy of developing SME governance. The better the SMEs managed indirectly will encourage the application of management accounting information systems the better. This will improve the performance or effectiveness of management control in SMEs.

The Effect of Management Development Strategy, Management Accounting Information System and Control Effectiveness on SME Taxpayer Compliance Response. Subsequent hypotheses in this study are the Development Strategy for SMEs Management (X1), Management Accounting Information System (X2) and the effectiveness of controlling SMEs (Y) influencing the taxpayer compliance response. Table 2 shows the relationship between the three variables showing the path coefficient of each Pzx 1 of 0.346, Pzx2 of 0.309 and Pzy of 0, 311 with a significance of 0,000 each. These results indicate that H3 H4 and H5 were accepted. Thus the taxpayer compliance response is only able to explain, 34.60% Management Development Strategy, 30.90% Management Accounting Information System and 31.10% effectiveness of SME management control.

Table 4
Results of Path Analysis Coefficient
Effect X₁, X₂ and Y Towards the Taxpayer Compliance Response (Z)

Relationship	Path Koef	Coefficient of Determination (R ²)	1-R ²	Pye
X ₁ → Z	0.346,		565,435,	659
X ₂ → Z	0.309			
Y → Z	0,311			

In the second model R-square with a value of 0.565, these results indicate that the contribution of the effects of X1, X2, and Y to Z is 56.50% while the remaining 43.50% is the contribution of other variables not included in study.2 worth 0.659.

The results of data analysis obtained are shown in Table 3, that the total direct and indirect influence of MSME management variables on taxpayer compliance responses is 0.203, this is greater than the total direct and indirect effects of management accounting information system variables on tax compliance responses of 0.174 and the total direct and indirect influence of management control effectiveness variables on taxpayer compliance responses is 0.187.

To increase the use of accounting information systems in decision making, it is necessary to involve users in developing accounting information systems. For the effective application of accounting information systems, data collected information should be relevant to accounting information data needed by management. Likewise, the application of a good management control system must be supported by adequate human resource competencies, segregation of duties and provision of reasonable authority and supervision to control SME assets and obligations.

Discussion

The success of management control in SMEs is a series of actions and activities that occur in all organizational activities and runs continuously. It is used to measure the effectiveness of management control, which is related to determining whether the objectives set by the company have been achieved. Lacob (2011) states that management control systems in SMEs are not carried out formally in every business activity of the company. The strategy for developing UMKM management is the effort to develop a

creative SME strategy to seize market opportunities, namely the development of infrastructure, the formation of business groups, the development of business networks, marketing and partnerships, the development of human resource competencies, and increasing the target market through promotion. Infrastructure development is one of the efforts made to develop SME management. Good infrastructure will create a good governance system. Facilities needed in UKM are internet network access available to market UKM products or services. The formation of business groups is another effort needed in order to create good MSME governance. This is reflected in the formation of business groups in order to advance the business forward. Group members can exchange information and knowledge about the business being carried out. In line with Anthony and Govindarajan (2004) that a good management control system will support the implementation of organizational strategy so that it has an impact on improving the management control system in SMEs. Marketing and promotion are done through mass media, electronic media, and online. Thus, the use of good technology and appropriate marketing efforts are expected to improve the management of SMEs and can have an impact on the development of SMEs to be greater and more profitable. However, testing the statistical results shows that the management development strategy has a lower effect on the effectiveness of SME management control.

Accounting information systems must be able to provide accurate, complete, accurate information and provide the required information in full (Rachmawati, 2013). Accounting information systems in SMEs is the application of accounting information systems measured by indicators of user satisfaction, frequency of system usage, user involvement in the development of information systems. The indicator that the accounting information system is every management wants to take always uses available accounting data. In addition, employees and managers are always involved to develop information systems. Most of the SMEs are still difficult to implement this due to inadequate knowledge of human resources. Though the information system is important in order to achieve the effectiveness of SMEs control. Statistical test results show that the accounting information system has a greater ¹ effect on the effectiveness of SME control when compared to the effect of SME governance on the effectiveness of management control.

The response of tax compliance is the fulfillment of compliance in implementing taxation provisions and regulations. There are several characteristics of a good SME that are (1) simplicity is a tax system that is easy to administer, (2) proportional is tax compliance, tax payments must be in accordance with the proportion of business conditions that are small and medium-sized, (3) certainty is an important tax obligation for SMEs to make definitive decisions, (4) friendly tax reporting systems to use, (5) tax neutrality, (6) justice (Ponorica and Al-Saedi, 2015). The implementation of the self-assessment system causes the correctness of tax payments depending on the honesty of taxpayers themselves in reporting their tax obligations (Hardiningsih, 2011). This shows that when the business owner has a good control system, tax compliance must also increase.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

With the testing of the hypotheses proposed, the results of the study concluded that:

1. Management has a positive effect on the effectiveness of management control
2. Management accounting information systems have a positive effect on the effectiveness of SME management controls. The existence of an accounting information system that is used by SMEs to make budgets and costs will have an impact on the effectiveness of business control by SME managers.
3. Besides the implications of this study also found partially that the Management, Management accounting information systems and the effectiveness of management control affect the taxpayer compliance response.

Recommendations

Looking at management accounting information systems and the effectiveness of management controls affects the taxpayer compliance response. This needs to be recommended that the accounting information system can respond to taxpayer compliance. The ability of SMEs to make budgets and costs also increase the taxpayer's response to paying taxes. Therefore, further researchers, SME managers are required to assist SME entrepreneurs in making the right accounting information system because it significantly influences taxpayer compliance responses.

It is realized that there are still many weaknesses in this research so that further research is needed as a comparison and refinement of the results of this study by expanding research objects throughout the Regency and the City of DIY. In addition, further research can add variables related to personal values possessed, such as the spirit of entrepreneurship.

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