

THE EFFECT OF ACCOUNTING KNOWLEDGE AND WORK MOTIVATION ON THE USE OF ACCOUNTING INFORMATION AT CV ASA TAX SOLUTION

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Abstract: This study aims to determine the effect of accounting knowledge and work motivation partially on the use of accounting information at CV Asa Tax Solution. This research employed a quantitative approach. The population of this study consisted of employees of CV Asa Tax Solution, and the sampling technique used was saturated sampling. The research sample consisted of 30 respondents. The data were collected using a questionnaire, while data analysis was conducted using multiple linear regression with the assistance of SPSS. The results indicate that accounting knowledge has a positive effect on the use of accounting information. This finding suggests that employees with higher accounting knowledge tend to make greater use of accounting information in carrying out their work activities. Work motivation also has a positive effect on the use of accounting information, indicating that motivated employees are more likely to utilize accounting information in supporting their job performance. These findings demonstrate that accounting knowledge and work motivation are important factors influencing the use of accounting information at CV Asa Tax Solution.

Keywords: *Accounting Knowledge, Use of Accounting Information, Work Motivation*

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1. Introduction

The application of accounting information within a business plays a crucial role in providing accurate, relevant, and timely financial information. Through an accounting information system, a business can develop plans, make decisions, and conduct evaluations based on available data and information (Manullang, 2001). According to Puspaningtyas & Sulastri (2022), accounting information is a crucial aspect and serves as the basis for consideration in the processes of planning, control, evaluation, and business decision-making. Furthermore, the function of accounting information is to assist companies in recording, processing, and presenting financial activities so that the business's condition can be clearly understood and used to determine the direction of company policy (Paulus, 2016). The use of accounting information is essential, particularly for business entities (Dharmawan, 2023).

The use of information systems is, of course, grounded in accounting knowledge. This suggests that someone who understands accounting can effectively implement an accounting information system (Sitorus, 2017). Accounting knowledge refers to an understanding of the process of recording a company's transactions, which generates information for both internal

and external parties as a basis for decision-making. Factors influencing accounting knowledge, as explained by (Hudha, 2023) include education, mass media/information sources, sociocultural and economic factors, and the environment. However, for startups or small businesses, record-keeping does not necessarily require a complex accounting information system; therefore, accounting knowledge can be taught later (Sunaryo et al., 2021). Ties as a basis for decision-making (Kustono, 2011). Factors influencing accounting knowledge, as explained by (Hudha, 2023), include education, mass media/information sources, sociocultural and economic factors, and the environment. However, of course, record-keeping for start-up businesses or companies that are not large enterprises does not require a complex accounting information system, so accounting knowledge can be provided later (Sunaryo et al., 2021).

Employee work motivation is a factor that must be considered because low motivation can cause employees to be less meticulous, less responsible, and less effective in utilizing accounting information systems, thereby leading to a decline in performance quality and the accuracy of the information produced (Sanjaya et al., 2025; Swahyuni & Adnantara, 2020). Furthermore, work motivation is a condition that drives, directs, and sustains an individual's behavior in carrying out work-related activities (Jalil, 2022). Ady & Wijono (2013) note that motivation consists of intrinsic and extrinsic components. Employees with high work motivation tend to be more meticulous, responsible, and strive to complete their work optimally. Work motivation can encourage an individual to utilize accounting data more seriously, not merely as a formality, but as a tool to complete tasks and support the company's objectives.

Accounting information provides businesses with the flexibility to make decisions. Decisions related to costs, taxes, revenue, and profit are heavily dependent on accounting information. Without the proper use of accounting information, decisions made may be less than optimal because they are not based on actual financial conditions. The use of accounting information is the process of utilizing accounting data as a basis for economic decision-making, particularly when a company must choose the most appropriate course of action from among various available alternatives (Linawati & Restuti, 2015). The benefits of utilizing accounting information include helping to record transactions more accurately, providing financial information in a timely manner, and supporting the control of business expenditures (Sholikudin et al., 2024). Therefore, the better the use of accounting information, the greater the company's chances of making rational and well-directed decisions.

Research by Pondawa et al (2020) shows that accounting knowledge has a positive and significant effect on the use of accounting information, with a t-value of 2.083 and a significance level of 0.040, while work motivation also has a positive and significant effect, with a t-value of 2.264 and a significance level of 0.035. Simultaneously, accounting knowledge, work motivation, good corporate governance, and business scale influence the use of accounting information, with an F-statistic of 37.552, a significance level of 0.000, and an adjusted R-squared of 0.622. The gap identified in that study lies in the research subjects and respondent characteristics, as the study was conducted on spa companies in Kuta District, Badung, Bali, with respondents consisting of owners, managers, or cashiers. Therefore, this study fills that gap by examining the effects of accounting knowledge and work motivation on the use of accounting information at CV Asa Tax Solution, a tax and accounting consulting firm with distinct operational characteristics.

Lestanti's research shows that accounting knowledge has a positive and significant effect on the perception of the use of accounting information, with a t-value of 6.969 > t-table value of 1.657 and a significance level of 0.000. However, work motivation does not have a

significant effect, as the t-value of 1.195 is less than the critical t-value of 1.657, with a p-value of 0.234. Simultaneously, accounting knowledge, business experience, and work motivation influence the perception of accounting information usage, with an F-value of 17.002, a p-value of 0.000, and an Adjusted R-Square of 0.271. The gaps identified in that study lie in the research subjects, variables, and context, as the study was conducted on MSME operators in Boyolali and included business experience as an independent variable. Therefore, this study addresses these gaps by examining the effects of accounting knowledge and work motivation on the use of accounting information at CV Asa Tax Solution, a tax consulting firm.

The most common problems actually arise in the accounting information recording systems used by business owners. Some business owners even treat accounting information as a mere formality. This leads to careless record-keeping, resulting in accounting information that consists solely of numbers without any clear purpose. The use of an accounting information system within a company can help provide information quickly and in accordance with management's needs as a basis for decision-making (Pangesthi & Santoso, 2021). Based on this financial reporting data, a business entity can formulate business planning, control, evaluation, and strategy (Meliana, 2023; Mulyadi, 2001; Munawir, 2002). Based on this explanation, an accounting information system is not viewed merely as a financial record-keeping tool but as a source of critical information for the business entity's growth.

Well-organized accounting information can help companies assess their business conditions, develop plans, exercise control, make decisions, and evaluate performance (Syiva et al., 2024). However, these benefits will not be fully realized if employees lack adequate accounting knowledge. Accounting knowledge enables employees to better understand transactions, process financial data, and interpret the information generated by the accounting information system (Pondawa et al., 2020). On the other hand, work motivation also serves as a driving factor that encourages employees to use the system meticulously, responsibly, and consistently in their work (Jalil, 2022). Thus, accounting knowledge and work motivation indirectly serve as a crucial foundation for the use of accounting information systems, as both determine the extent to which accounting information is truly utilized to support the smooth operation of work and the quality of the company's decision-making (Swahyuni & Adnantara, 2020).

In Sukoharjo Regency, there is a tax consulting firm called ASA Tax Solution. CV ASA Tax Solution is a tax and accounting consulting firm located in Kartasura, Sukoharjo, which was established on January 7, 2005. The company specializes in tax and accounting consulting services, with its primary activities focused on providing consulting services to various types of companies, such as those in manufacturing, construction, retail, general trade, services, providers, developers, tour and travel, and other business sectors. In addition, its work culture emphasizes accuracy in data entry, data uploads, report submission, final checks on work, and maintaining client data confidentiality.

The characteristics of CV Asa Tax Solution make it a relevant subject for research because its business activities are directly related to the management of accounting data, tax administration, and financial services, areas that require a strong understanding of accounting as well as employee motivation to ensure that accounting information is used appropriately in their work. CV Asa Tax Solution's employees come from diverse backgrounds, in terms of work experience, level of accounting knowledge, and ability to manage financial and tax information. This diversity can lead to differences in how employees understand, interpret, and use accounting information to complete their work. In practice, employees with strong accounting knowledge tend to find it easier to understand financial data, identify recording

errors, and use accounting information as a basis for preparing reports or providing services to clients.

This study was conducted to further examine how accounting knowledge and work motivation influence the use of accounting information. It may provide insight into how the application of accounting information can be influenced by external factors such as knowledge and motivation, which in turn also affect data accuracy. The results of this study are expected to enrich our understanding of the factors that can influence the use of accounting information systems.

This study contributes to the accounting information literature in several ways. First, it extends previous research by examining the role of accounting knowledge and work motivation in influencing the use of accounting information within a tax and accounting consulting firm, a context that has received limited attention in prior studies. Second, this study provides empirical evidence from CV Asa Tax Solution, where the utilization of accounting information is closely related to financial reporting accuracy, tax administration, and client service activities. Third, the findings offer practical implications for management by highlighting the importance of improving employees' accounting competencies and work motivation to enhance the effective use of accounting information in supporting organizational decision-making and service quality.

2. Research Method

This research employs a descriptive quantitative approach using a correlation study. Correlation research aims to identify the relationship between two or more variables without applying any treatment or manipulation to the variables under study (Arikunto, 2010; Fraenkel & Wallen, 2008; Ghazali, 2016). This study was conducted to determine the influence of accounting knowledge and work motivation on the use of accounting information at CV Asa Tax Solution.

The research was conducted at the CV Asa Tax Solution office, located at Jl. Perkutut No. 17-A, Candi Baru, Gonilan, Kartasura District, Sukoharjo Regency, Central Java 57169. The study was conducted from May 10 to May 25, 2026. The population for this study consisted of all employees of CV Asa Tax Solution. The sampling technique used was saturation sampling, in which the entire population was included in the study sample because the population size was relatively small. The sample for this study consisted of 30 respondents.

The research instrument used was a closed-ended questionnaire (Basrowi, 2009). The variables measured in this study included accounting knowledge, work motivation, and the use of accounting information. The accounting knowledge instrument was developed based on indicators of declarative knowledge and procedural knowledge. The work motivation instrument was based on indicators of achievement, recognition, the work itself, responsibilities, and advancement. Meanwhile, the accounting information usage instrument was used to measure the utilization of operational information, financial accounting information, management accounting information, and tax accounting information.

Data analysis was conducted using classical assumption tests, including tests for normality, multicollinearity, and heteroscedasticity. Furthermore, multiple linear regression analysis was used to determine the effect of independent variables on the dependent variable. Hypothesis testing was performed using partial t-tests and simultaneous F-tests, followed by an analysis of the coefficient of determination to determine the extent to which accounting knowledge and work motivation contribute to the use of accounting information.

3. Results and Discussion

3.1. Results

Respondent Characteristics

This section presents the profiles of the respondents involved in the study. These profiles are necessary to provide an initial overview of the backgrounds of CV Asa Tax Solution employees, who served as the data source for this study. The respondent profiles presented here include gender, age, and educational level. We begin with a description of gender. The following diagram illustrates the characteristics of the respondents by gender.

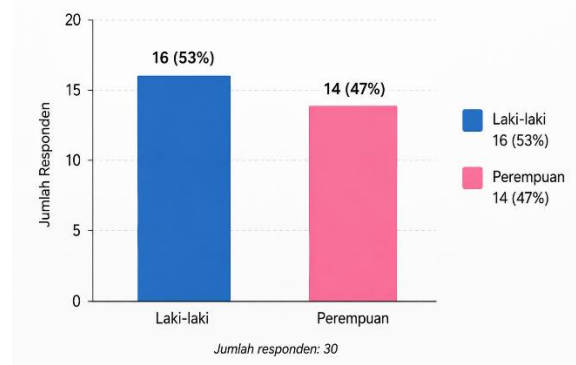


Figure 1. Characteristics of Respondents by Gender

Based on the figure above, it is evident that there were 16 male respondents, or 53%, while there were 14 female respondents, or 47%. These results indicate that the respondents in this study were predominantly male, although the difference in numbers between male and female respondents was not particularly large. Thus, the composition of respondents by gender can be considered fairly balanced. Next, we describe the age characteristics. The following diagram illustrates the characteristics of the respondents by age group.

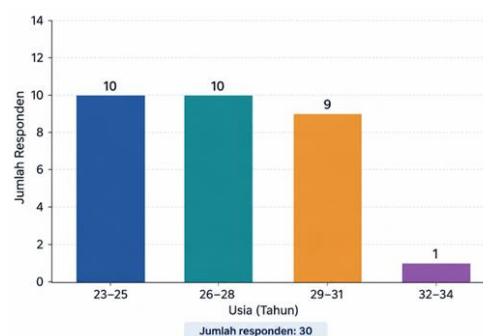


Figure 2. Characteristics of Respondents by Age

There were 10 respondents in the 23–25 age group, 10 respondents in the 26–28 age group, 9 respondents in the 29–31 age group, and 1 respondent in the 32–34 age group. These results show that the majority of respondents were in the 23–31 age range, while those aged 32–34 was the fewest in number. Thus, the respondents in this study were predominantly employees in their early productive years. Finally, a description of educational characteristics was provided. The following diagram illustrates the respondents' characteristics based on educational background.

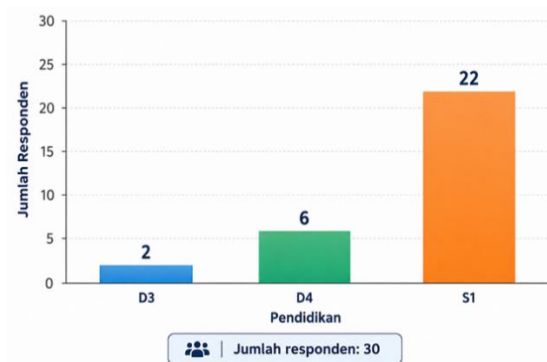


Figure 3. Characteristics of Respondents by Education Level

Normality Test

To test the normality of the data, this study used the Kolmogorov-Smirnov test, which was conducted using SPSS version 26 for Windows. The decision criterion for this test is that if the significance level (p-value) is greater than 0.05, the data are considered to be normally distributed. The results of the normality test are presented in the following table.

Table 1. Data Normality Test

Variable	<i>Accounting Knowledge</i>	<i>Work Motivation</i>	<i>Use of Accounting Information</i>
<i>P-value</i>	0,200	0,200	0,143
	Normal	Normal	Normal

Based on the results of the normality test in Table 4.8, it was found that the accounting knowledge and work motivation variables each had a significance value of 0.200, while the use of accounting information had a significance value of 0.143. These values are greater than the significance level of 0.05; therefore, it can be concluded that the data for all three variables are normally distributed. Thus, the research data has met one of the requirements for conducting parametric statistical analysis in the next testing stage.

Multicollinearity Test

A multicollinearity test was conducted to determine whether or not there was a strong linear relationship among the independent variables in the regression model. The decision criteria used were as follows: if the tolerance value was greater than 0.10 and the VIF value was less than 10, the regression model was deemed free of multicollinearity. The results of the multicollinearity test are shown in the following table.

Table 2. Data Multicollinearity Test

Variable	<i>Accounting Knowledge</i>	<i>Work Motivation</i>
<i>Tolerance</i>	0,934	1,071
<i>VIF</i>	0,934	1,071

Based on the table, the variables “accounting knowledge” and “work motivation” have a tolerance value of 0.934 and a VIF value of 1.071. The tolerance value is greater than 0.10 and the VIF value is less than 10; therefore, it can be concluded that the two independent variables do not exhibit multicollinearity in the regression model.

Heteroscedasticity Test

The heteroscedasticity test in this study was conducted using the Glejser test. The decision criterion for this test is that if the significance value for each independent variable is less than

0.05, there is an indication of heteroscedasticity. Conversely, if the significance value is greater than 0.05, the regression model is deemed to show no signs of heteroscedasticity. The results of the heteroscedasticity test are presented in the following table.

Table 3. Heteroscedasticity Test

Model	B	Std Error	t	sig
(Constant)	1,725	2,969	0,581	0,566
<i>Accounting Knowledge</i>	0,034	0,045	0,764	0,451
<i>Work Motivation</i>	-0,001	0,056	-0,010	0,992

Based on the table above, it can be seen that the significance value for the accounting knowledge variable is $0.451 > 0.05$, while the work motivation variable has a significance value of $0.992 > 0.05$. Based on these results, all independent variables meet the criteria because their significance values are above 0.05. Therefore, it can be concluded that there is no evidence of heteroscedasticity in the regression model of this study.

Multiple regression analysis

Multiple regression analysis is used to determine the effect of two or more independent variables on the dependent variable. The results of the multiple regression analysis in this study are presented in the following table.

Table 4. Multiple Regression Analysis

Model	B	Std Error	Standardized Coefficient Beta
(Constant)	25,274	5,865	
<i>Accounting Knowledge</i>	0,200	0,089	0,369
<i>Work Motivation</i>	0,230	0,110	0,343

Since the data above pertains to multiple regression analysis, the regression equation and interpretation of the data are as follows:

$$Y = 25,274 + 0,200X_1 + 0,230X_2$$

1. The constant value of 25.274 indicates that if variable X_1 , accounting knowledge, and variable X_2 , work motivation, are both zero, then the value of accounting information usage is 25.274 units.
2. Variable X_1 , accounting knowledge, has a coefficient of 0.200. This indicates a positive relationship between accounting knowledge and the use of accounting information. In other words, if accounting knowledge increases by 1 unit, the use of accounting information will increase by 0.200 units, assuming all other independent variables remain constant. Conversely, if accounting knowledge decreases by 1 unit, the use of accounting information will also decrease by 0.200 units, assuming all other variables remain constant.
3. Variable X_2 , which is work motivation, has a coefficient of 0.230. This indicates a positive relationship between work motivation and the use of accounting information. This means that if work motivation increases by 1 unit, the use of accounting information will increase by 0.230 units, assuming that the other independent variables remain constant. Conversely, if work motivation decreases by 1 unit, the use of accounting information will also decrease by 0.230 units, assuming that the other variables remain constant.

F-Test

A simultaneous test, or F-test, was conducted to determine the combined effect of all independent variables, namely, accounting knowledge and work motivation, on the dependent variable, which is the use of accounting information. If the significance level is less than 0.05, it can be concluded that both independent variables simultaneously have a significant effect on the use of accounting information, and thus the research hypothesis is accepted. The results of the simultaneous F-test are presented in the following table.

Table 5. F-test			
Model	Mean Square	F	Sig
Regression	101,434	6,331	0,006
Residual	16,022		

Based on the results of the F-test in the table, it is evident that the variables of accounting knowledge and work motivation simultaneously influence the use of accounting information among employees at CV Asa Tax Solution. The calculated F-value of 6.331 is greater than the critical F-value of 3.354, with a significance level of 0.006—which is less than the significance threshold of 0.05. This indicates that the two independent variables together have a significant effect on the use of accounting information. Thus, the regression model is appropriate for explaining the influence of accounting knowledge and work motivation on the use of accounting information at CV Asa Tax Solution.

T-Test

The t-test is used to determine the partial effect of each independent variable on the dependent variable. An independent variable is considered to have a significant effect if the significance value obtained is less than 0.05, in which case the research hypothesis is accepted. The results of the t-test in this study are presented in the following table.

Table 6. T-test		
Model	t	Sig
(constan)	4,310	0,000
Accounting Knowledge	2,245	0,033
Work Motivation	2,089	0,046

The t-test result for variable X1, accounting knowledge, shows a value of 2.254. This value is greater than the critical t-value of 2.052, with a significance level of 0.033. Since the significance level is less than 0.05, the proposed H1 is accepted. This means there is a significant relationship between accounting knowledge and the use of accounting information at CV Asa Tax Solution. The positive coefficient indicates that the effect is positive; thus, the higher an employee's accounting knowledge, the greater their use of accounting information will be.

The same pattern holds for variable X2, namely work motivation. The t-test result for variable X2 yielded a value of 2.089. This value is greater than the critical t-value of 2.052, with a significance level of 0.046. Since the significance level is less than 0.05, the proposed H2 is accepted. This means there is a significant relationship between work motivation and the use of accounting information at CV Asa Tax Solution. The positive coefficient indicates that

the relationship is positive; thus, the higher the employees' work motivation, the greater their use of accounting information will be.

Test of the Coefficient of Determination

The coefficient of determination (R^2) is used to determine the extent to which a regression model can explain changes in the dependent variable based on the independent variables used. The R^2 value ranges from 0 to 1. The closer the R^2 value is to 1, the greater the ability of the independent variables to explain the dependent variable. Conversely, as the R^2 value decreases, the model's ability to explain the dependent variable also becomes more limited.

Based on the table above, the Adjusted R-Square value is 0.269. This indicates that the use of accounting information among employees at CV Asa Tax Solution can be explained by the variables of accounting knowledge and work motivation by 26.9%. Meanwhile, the remaining 73.1% is influenced by other factors outside the variables used in this study, such as work experience, accounting training, work systems, information technology, the work environment, and other organizational factors.

3.2. Discussion

The Effect of Accounting Knowledge on the Use of Accounting Information

The results of the study indicate that variable X1: accounting knowledge, has a significant effect on the use of accounting information among employees at CV Asa Tax Solution. This is evidenced by the t-test results, which show that the calculated t-value of 2.254 is greater than the critical t-value of 2.052, with a significance level of 0.033, which is less than 0.05. Thus, the proposed H1 is accepted. The positive regression coefficient indicates that the effect of accounting knowledge on the use of accounting information is positive. This means that the higher an employee's accounting knowledge, the greater their use of accounting information will be. Conversely, if an employee's accounting knowledge decreases, their use of accounting information also tends to decrease.

Theoretically, these results indicate that accounting knowledge serves as a crucial foundation for the use of accounting information. Employees with a good understanding of accounting will be better able to comprehend the processes of recording, classifying, processing, and presenting financial information (Amanda & Suwandi, 2024). In the context of CV Asa Tax Solution, accounting knowledge is essential because the company's work involves financial data management, tax administration, and client services. Adequate accounting knowledge helps employees use accounting information more effectively whether to understand reports, manage data, or support tasks related to financial and tax information needs (Zakiah, 2020; Zen & Purbasari, 2024).

The Effect of Work Motivation on the Use of Accounting Information

The results of the study indicate that variable X2: work motivation, has a significant effect on the use of accounting information among employees at CV Asa Tax Solution. This is evidenced by the results of the t-test, which show that the calculated t-value of 2.089 is greater than the critical t-value of 2.052, with a significance level of 0.046, which is less than 0.05. Thus, the proposed H2 is accepted. The positive regression coefficient indicates that the effect of work motivation on the use of accounting information is positive. This means that the higher an employee's work motivation, the greater their use of accounting information will be. Conversely, if an employee's work motivation decreases, their use of accounting information also tends to decrease.

Theoretically, work motivation is a driving force that influences an individual's behavior in performing their job (Ardianti et al., 2018; Firmansyah, 2018). Employees with high work motivation tend to be more enthusiastic, responsible, meticulous, and committed to performing their work well. In the use of accounting information, work motivation can encourage employees to use accounting data more consistently, carefully, and in accordance with job requirements (Nisya et al., 2023). At CV Asa Tax Solution, work motivation is crucial because the work involves data accuracy, the preparation of financial information, and tax administration, tasks that require a high degree of diligence and responsibility.

4. Conclusion

This study concludes that accounting knowledge and work motivation positively influence the use of accounting information among employees of CV Asa Tax Solution. Employees with better accounting knowledge tend to understand, process, and utilize accounting information more effectively in supporting their work activities. Likewise, employees with higher work motivation demonstrate greater responsibility, accuracy, and commitment in utilizing accounting information for operational and decision-making purposes. Therefore, both factors play an important role in enhancing the effectiveness of accounting information usage within the company.

The findings imply that organizations, particularly tax and accounting consulting firms, should not only focus on developing employees' technical accounting competencies but also foster work motivation through appropriate managerial support, training programs, and performance development initiatives. Strengthening these aspects can improve the quality of accounting information utilization and support organizational performance.

This study has several limitations. First, the research was conducted in a single company, which may limit the generalizability of the findings to other organizations or industries. Second, the study only examined accounting knowledge and work motivation, while other factors such as accounting training, work experience, organizational culture, information technology, and internal control systems may also influence the use of accounting information.

Future studies are recommended to involve larger samples from different organizations and industries to improve the generalizability of the findings. Further research may also include additional variables that potentially affect the use of accounting information and employ more comprehensive analytical approaches to gain a deeper understanding of the factors influencing accounting information utilization.

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