

The Impact of Accounting Science and Entrepreneurship Literacy on Students' Entrepreneurship Motivation

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Abstract: The student already has a strong grasp of business literacy, and he naturally has access to information on how businesses are organized. When participating in practice sessions or seminars on entrepreneurship that are organized by various organizations, women with strong leadership motivation comes from their level of activity. The current study employs a quantitative approach with the goal of determining the most significant impact of the Entrepreneurial Literacy and Accounting Science on the motivation of entrepreneurial students. A straightforward, effective method that is used is the sampling and responding technique. using a sample size of approximately 100 respondents with a 5% error rate. This study employed the Multiple Linear Regression Analysis method. The results of the study indicate that Entrepreneurship Literacy and Accounting Science are relevant to 2020 Student Motivation for Entrepreneurs in both partial (t) and simultaneous (F) forms.

Keywords: Accounting, Entrepreneurship, Literacy, Motivation

A. Introduction

Literacy is a vital component of education, and entrepreneurial literacy is a qualification that must be held by everyone who aspires to become a young entrepreneur. They also need to pursue rigorous higher education in order to accomplish the primary goal of their business, which is to achieve prosperity. In general, having a high level of entrepreneurial literacy facilitates business expansion. However, not every person possesses the necessary business literacy to do business in a respectful and ethical manner. The place where slaves received their authentic education is called a college. The sole organization that excels at achieving national goals in education through the learning to learn process is the institution of the top teacher. Based on the observations that were made, it is understood that the process of teaching about entrepreneurship continues throughout the process. Learning about economic theory is consistently moving forward due to the dominance of economic theory. Apart from entrepreneurship courses, students also receive accounting courses. Only by means of knowledge of accounting can a student be motivated to engage in governance. An entrepreneurship training program was created by Universitas PGRI Palembang and distributed to new students in their orientation

towards campus life in an effort to arouse their motivation in entrepreneurship. This is being done as a way to help boost a student's motivation while engaged in work.

The research in this article is inverted (JDIH, BPK RI 2022) Chapter 1 General provisions article 1 states that an Entrepreneur is a person who has a business license and a working knowledge of the law who meets the definition of an Entrepreneur in the legal definition of the term. The phrase "the act of setting up or developing a business" means "working together." Any person who is engaged in business, has a business idea, or runs a business independently, has met the requirements to be classified as an entrepreneur. New entrepreneurs are people who have built on the success of more experienced entrepreneurs and successes that have been recorded in an integrated electronic business licensing system.

When the business has been operating for at least 42 (at least two full months) without interruption since being reinstated in the licensing system and with sufficient time to begin operations, the owner of the company becomes the new owner. Convenience is something which promotes electronic supply with non-material facilities. using technology to facilitate the needs of the Entrepreneurship business in the marketplace for government officials and single individuals. In addition to the foregoing, the study's conclusion is supported by the active participation of women in business practices and seminars, which are sponsored by a variety of organizations and reveal relatively strong motivations for business among women. Despite the fact that only around 11% of the about 100 undergraduates who have already started their own businesses have received financial aid, the majority of PGRI Palembang's students have received memorandums of understanding for the 2020 academic year.

When discussing the principles of production, distribution, use of products, and wealth, business literature emphasizes that literacy is the capacity to read and write (such as financial, industrial and trade matters). Every person has access to the ideas of the dash board of their company, which will provide them a thorough understanding of the subject matter after a thorough analysis of the relationship between the train's long term and short term. According to (Mulyono 2015) Because of the need for the particular situation, such as the ability to more effectively target the future and have a creative perspective, entrepreneurial literacy is a development for business owners who are weak.

Every person's business philosophy, whether they are high, medium, or rich, is not anymore unique. Every person's understanding of their company's fundamentals can be affected by a number of factors, the most significant of which is their level of entrepreneurial expertise, on a scale ranging from basic to profound. Education Foundation, Business Essentials, and Entrepreneurial Knowledge Management are the three domains that make up the methodology for the Education Entrepreneurship Program. The amplification program begins with a local program at sunrise and instructions from a campfire circle to enlist more experienced workers. 13-Month Cornerstone Students are prohibited from identifying New opportunities, either for creating a New Business or for an existing entity, and designing their own program, service, or product education, providing professional advice and training. This is

consistent with (Hasan 2020) According to this theory, economic literacy that is spread through oral transmission of knowledge among the UMKM student's family is being prevented from developing into a psychological mode.

Entrepreneurship is characterized by persistently active mental and spiritual faculties in order to maximize productivity and curb their dedication to commercial endeavors. In addition to that, creativity and innovation are tools that are used when looking for business opportunities. These tools include foundations, guidelines, and resources (Hasan et al. 2021).

Economic literacy and digital literacy have a hand in improving the performance of Tani-owned businesses by emphasizing innovation. Entrepreneurial performance is influenced either indirectly by economic and digital literacy or directly by innovation. The effect of the mediation role of both innovations is relatively low, as well as the influence of causes and effects of economic literacy and digital literacy on entrepreneurial performance (Firmansyah 2022).

Merely reading, writing, and communicating openly all qualify as literary components. The ability to comprehend everything we refer to as "literary" in our own thinking. Based on our experience, we can understand something. Apart from the lessons learned, we also understand since others have experienced celibacy. The participants' self-confidence, trust, and openness in this field of education are all part of the entrepreneurship educational and training program. (Fatimah 2020). Someone's understanding of how to run a business with a variety of inventive, positive qualities that benefits them personally, their community, or their customers is described as having business literacy (Anwar 2019).

Since the moment someone learns about entrepreneurship and is capable of working both privately and professionally to benefit themselves and their community, they are known as literati entrepreneurship. Skill literacy is necessary to develop a strong business plan. Entrepreneurial knowledge is the foundation of an individual's innate entrepreneurial resources. Education, personality, and the surrounding area can all contribute to the success of an enterprise (Tahir, et. al., 2022). Entrepreneurial literacy is a long-term asset to choose a pandemic survival plan, even after the new normal conditions have been established. As a result, the primary goal of this study is to provide an explanation for the relationship between farmers in rural North Morowali's entrepreneurial literacy and conduct (Guampe et al. 2022). Entrepreneurial literacy skills substantially, as shown by the strong insight into entrepreneurial knowledge and attitudes as well as pioneering entrepreneurial skills with critical thinking abilities, communicating, cooperating, and creating creativity in problem-solving to pioneer entrepreneurship (Suminar et al. 2021).

Based on evidence (Utama and Syaiful 2020) Entrepreneurial Spirit is the essence, quality, and character of an individual who has the drive to pursue innovative and creative ideas in the real world in order to succeed or receive compensation for making the aforementioned claims. As stated by (Dora 2019). The Entrepreneurial Spirit, which is mainly the Attitude and Behavior of Entrepreneurs, is displayed through the nature, character and character of someone who has a great

desire to artistically translate innovative ideas into the real world, in the form of As already stated above, the ability of a student to engaging in wire-wiring is hindered by the entrepreneurial spirit. According to Sedang (Nurhayati 2020) The concept of "entrepreneurial spirit" refers to a business's psychological and cognitive strengths, which help in decision-making and other processes. Understanding business operations and governing principles is necessary to comprehend a person's own personal business operations.

Understanding of accounting is very important to help people obtain the money and resources they require to start their own businesses in their own right by using their own resources. Accounting Science was developed to teach business-related skills and aptitude. Discussion of Mathematical Aspects of Entrepreneurship in the Accounting Science Education Program is a key component of developing student competencies and skills. stating that someone who has an entrepreneurial spirit has already conducted an internal analysis of their entrepreneurial values. This includes having a mentality that values creativity and initiative, being flexible in the face of challenges, being aware of one's own identity, and having a sense of control. Accounting Science has only two objectives: teaching and motivating others, as well as developing business skills.

This is in line with (Arie and Ak 2022) Due to the fact that knowledge about accountability is rooted in professional practice, accountability professionals frequently encourage students to submit essays on accountability-related topics. According to (Suriyani 2021) Accounting knowledge is useful for human existence. Almost everyone has already used knowledge of common sense in daily life, such as transferring money so that it can be used to cover expenses or allocating money according to specific needs. As stated by (Amin 2018) Philosophy studies accounting as knowledge that is learned for a specific job purpose, such as establishing a currency account and evaluating transactional data. Reports on manufacturing processes, such as income statements, owner's equity reports, balance sheets, and cash flow statements, are a branch of accounting knowledge.

There are two categories in which the information included in assurances may be obtained: assurances of finance and assurances of managerial kind. As opposed to management having the authority to disclose financial information to internal parties, management has the authority to communicate financial information to external parties (Surjadi 2016). According to (Pontoh 2013) Understanding organizational accounting is becoming increasingly important as a tool that can provide information for management needs during the process of defining managerial goals in order to achieve and uphold desirable governance. This need is met by a wide range of organizations that operate in both the growing business and public sectors. a focus on the singly.

Given that the decision-maker frequently has access to other types of information, such as first-hand process observation, rumors, or insight, the significance of accounting knowledge is also a relative one (Gardi et al. 2021). To prevent future corruption, the curriculum should incorporate accounting instruction.

Because they don't satisfy the requirement for labor market competencies, educational and training center (Pusdiklat) or college learning outcomes in the accounting sector are frequently criticized (Sari et al. 2022).

A person who wants to succeed in life must have motivation because this is what makes someone eager to pursue their chosen field of study or subject area and enthusiastically learn more about it. The motivation for coming to a different conclusion is a change in attitude. To demonstrate that individual motivation and subjective quality are affected by preferences and pleasure factors related to lack of development, objects support individual motivation and increasing subjective quality since individual motivation cannot be reduced. Entrepreneurial motivation is the courageous capacity to find solutions to problems, establish and start new companies using one's own inherent skills.

That is moving in the right direction (Aini and Farah 2020) entrepreneurial motivation, also known as encouragement, is a person's drive to do something, such as starting a business as a young god. Among other goals of entrepreneurship, entrepreneurial motivation can include the desire to implement and capitalize on business prospects. People need motivation to start a new business because of their belief in their potential to achieve and the availability of information about entrepreneurial prospects.

The person who is most driven to start their own business is the one who has confidence in themselves and the ability to work with others while utilizing their own resources for creativity and initiative. Due to this, it is extremely important to establish a wirework society in order to produce wireworkers who can utilize newly acquired knowledge (Nengseh and Kurniawan 2021). Entrepreneurial motivation is an incentive that supports and strengthens entrepreneurial behavior. Someone who becomes a business owner may also be negatively affected by the psychological theme that led them to consider doing so (Jailani 2019). According to (Lestari and Pratiwi 2019) Teaching materials can be organized and optimized by lecturers to aid teachers and students in the learning process, notwithstanding the advantages of research (1). (2) Instructional materials should support effective learning so that students' entrepreneurial learning outcomes improve and their entrepreneurial spirit is high. (3) For academic instruction, materials created by scholars can serve as a guide.

According to the definition given, the motivation for engaging in risk-taking is a feeling of desire, trepidation, and availability in one's work or personal life, as well as a strong desire to pursue the goal of meeting one's basic needs without being concerned about impending danger. Sensibly, this definition defines risk-taking as the process of learning something new and continuously developing an existing idea. One person's personal and extremely important first-phase modality is that which signals the start of the business. If someone has strong professional entrepreneurial skills, they will promote the integrity of the industry and produce competent prospective entrepreneurs. The entrepreneurial motivation that is derived from this negative perception is quite strong (Prawiranegara, et. al. 2019).

In addition, accounting education also has a big influence on entrepreneurial literacy according to (Putra 2017) Accounting education that is specifically directed at education, such as teaching accounting, is known as educational accounting. (Mulawarman 2008) If the majority of the automatic conventional knowledge that is being produced by Baroque capitalism does not have value-free in addition to being value-laden, then accounting education must have a capitalist character. In closing, remember that (Rohmiatun and SE 2022) In Indonesia, the goal of academe is to produce morally upright and ethical graduates. Positive feedback will increase the desire of the master's student in accounting to become the guru of accountants (Ardyani 2014). Then according (Kamayanti 2019) Accounting education does not only focus on teaching techniques (how to educate), but also on content (what needs to be taught) and strategies for doing so (why teach). Even though everything cannot be taught in a knowledge-based curriculum, it is likely that more will be learned if the focus of knowledge-based curriculum development is on the principles of knowledge, particularly how and why the relevant subject is taught, rather than just on the methods of teaching.

According to the study, there is evidence that entrepreneurial literacy and accounting science, as well as both, have an impact on students at Universitas PGRI Palembang's class of 2020.

B. Methods

The methodology used for this study is very quantitative; it uses a sample size of approximately 100 people and a 5% significance level for sampling. In the current study, the sampling technique is used to collect samples, and each member of the population has the same motivation to participate in and successfully complete the process. Documentation, questionnaires, and observations were used in this study to gather the data. The guttman scale, which has two options, is the scale used for puking. In this essay, there are three different variables: X1 Entrepreneurial Literacy, X2 Acknowledged Knowledge, and Y, or Entrepreneurial Motivation.

C. Results and Discussion

The current study was conducted at Universitas PGRI Palembang by interviewing 100 students from a variety of study programs, and its findings, which are shown in the following table, indicate that there were mistakes made either simultaneously or simultaneously with other students.

Table 1. Results of Data Analysis

Variable	Regression Coefficient	t count	sig
Entrepreneurial Literacy	.392	7.461	.000
Accounting Science	.531	11.203	.000
Entrepreneurial Interest			
R square	.672		
R ²	.572	F count	117.006
Multiple R	.589	sig	.000
Constant	1.891		
N	100		

Based on the F test table, it is obtained that the F count is 117,006 with a significance level of 0.000. The probability is much greater than 0.05 ($0.000 > 0.05$) so that it can be stated that H3 is accepted. Thus, it can be concluded that the level of Entrepreneurial Literacy and Accounting Science simultaneously influences the entrepreneurial motivation of Universitas PGRI Palembang Students, Universitas PGRI Palembang class of 2020.

The t value for the variable Entrepreneurial Literacy (X1) is approximately 7.461 with a significance level of 0.000; when $t > 0.05$, H1 is true. This may have occurred because to the University of Palembang's Palembang's Student Entrepreneurial Literacy's tally. PGRI Palembang batch 2020, which is almost here. There are numerous academic programs offered at Universitas PGRI Palembang. Palembang PGRI University has a matrix for tracking small- and big-business activity. Due to this, the students have received information regarding entrepreneurship and the importance of developing knowledge with reference to their daily lives.

The t-value for the variable Accounting Science (X2) is approximately 11.203 with a significance level of 0.000; if this level is greater than or equal to 0.05, the hypothesis H2 is true. In a clear and concise manner, it was stated that practical Accounting Science had been conducted since the beginning of the student's education, or since the beginning of the new student's transition into college life. This included everything from the first semester's mandatory subjects to the entrepreneurship training that was given at the end of the second semester. In this way, the school administration simultaneously distributes Accounting Sciences continuously since the beginning of the course. As a result, students who consistently receive Accounting Science will be encouraged to engage in leadership.

The results of this study are also in line with the results of the study (Putri, et. al., 2021) the title of which is *Literasi Kewirausahaan Dan Munculnya Wirausaha Mahasiswa: Is There a Connection? Semangat kewirausahaan menunjukkan perbedaan bermakna dibanding dengan sebelum dan sesudah kelas yang dapat dilihat tidak hanya pada rencana bisnis dan keterampilan presentasi siswa, tetapi juga impian mereka untuk melanjutkan bisnis* This study could be the sole alternative formula for a project in the context of kewirausahaan in the ascending guru.

Later results of the analysis (Andriyani, et. al., 2021) *Effects of Adversity Quotient, Experience, Economic Literacies, and Prospective Payment Analysis with*

Regard to Student Entrepreneurial Interest Adversity quotient, experience, economic literacy, and income expectations simultaneously influence student interest in entrepreneurship, according to the findings of this study. Later results of the evaluation (Miranda et al. 2022) with the title *An Analysis of Economic Literature Based on Agribusiness for Owners of Small Businesses*. The results of the study show that the Anggrek Women Farmers Group do not understand agricultural economic literature from a theoretical standpoint, but they have implemented it in their business plans. This has implications for the efforts carried out by the extension workers by giving feedback based on learning by doing, and for the government's increased support of the entrepreneurial group.

Then the research results (Wirawan and Flora 2019) The results of the data analysis in this study indicate that there is a significant relationship between economic literacy and interpersonal skills with regard to the requirements for a student to become a member of the faculty at SMK Negeri 1 Pogalan for the 2017–2018 academic year. According to the fullest extent possible, economic literacy and practitioner confidence have a 21.6% impact on entrepreneurial interest, while the majority of the remaining 78.4% of the sample have been impacted by other, more variable factors in this study. Furthermore, based on the results of the analysis, the significance value of F was estimated to be around 0.005. The coefficient of determination is 0.609, which is equivalent to 60.9%. Contrarily, the remainder is approximately 39.1% affected by other factors that were not examined in this study.

D. Conclusion

Based on the discussion of the data analysis findings, the following conclusions may be drawn 1) There is a simultaneous, positive, and significant influence of entrepreneurial literacy on the entrepreneurial motivation of Universitas PGRI Palembang Students, Universitas PGRI Palembang Class of 2020; 2) There is a favorable and considerable concurrent influence of accounting science on the entrepreneurial motivation of Universitas PGRI Palembang students in the class of 2020; and 3) The entrepreneurial motivation of students in the Universitas PGRI Palembang Class of 2020 is positively and significantly impacted by the joint effects of entrepreneurial literacy and accounting science.

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