THE EFFECT OF LEARNING INTEREST ON UNDERSTANDING OF INVENTORY MANAGEMENT THROUGH ONLINE LEARNING: A STUDY ON SMES ENTREPRENEURS IN EAST JAKARTA, INDONESIA

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ABSTRACT

This study investigates the effect of learning interest in the understanding of inventory management through online learning. The study's data came from 35 small and micro companies (SMEs) in East Jakarta, Indonesia, that operate in the manufacturing sub-sector. SPSS regression analysis was used to examine the hypothesis's correlations. The findings show that having a higher degree of interest in learning about inventory management through online learning can help them run their firm more efficiently and minimize manual inventory recording errors. As a result, even if the learning is done online, someone with the greatest learning interest makes SMEs strive to understand the contents of the financial statements. Otherwise, inventory will be tough to comprehend if a person's learning interest is poor. This is because there are two types of factors that can support learning interest: internal factors and external influences. As a result, politicians, universities, non-governmental organizations, and any other interested party involved in helping SMEs should give the required training and resources to boost SMEs' inventory management practices, which will improve their competitiveness. This would increase their contribution to the country's economic prosperity. Another suggestion is that while this study focuses on the SMEs' manufacturing sub-sector in East Jakarta, it might be utilized to generalize to large and medium scale and overall sectors.

Keywords: Learning Interest, Understanding of Inventory Management, Online Learning, SME's.

INTRODUCTION

SMEs are critical contributors to national income, employment, exports, and entrepreneurship development in developing countries. The industrial development strategy outlined in the Growth and Transformation Plan places a strong emphasis on SME development. As a result, throughout a country's growth process, SME performance based on competition, productivity, and efficiency will play a critical role in the economy. The implementation of formal inventory management methods is one way to increase competitiveness, according to the literature from (Atnafu & Balda, 2018; Kader, 2018).

SMEs in Indonesia are one of the business sectors that are quite dominating run by business actors (Marlinah, 2020; Sitepu & Hasyim, 2018). In 2019, the distribution of revolving funds from the Micro, Small and Medium Enterprises Cooperative Revolving Fund Management Agency was budgeted at 1,500 trillion and realized 101.36%. This fairly good performance of SME's was seen during the crisis that hit Indonesia by contributing to Gross Domestic Product and employment. This is what underlies the increasing capacity of SME's, especially in facing the industrial era 4.0. The movement of the industrial revolution 4.0, which has echoed in recent years, has impacted changes in the way of working in various fields, especially in the business field. One of the factors for the company to make improvements, especially in the production process is effectiveness and efficiency. Inventory planning and control issues are one of the most important things every company has to deal with. Without inventory, companies will be faced with the risk that the company cannot meet customer demand on time.

Inventory management is critical to a company's survival and growth since inefficient and ineffective inventory management will result in the loss of customers and decreased sales. Inventory control is a set of operations aimed at ensuring that the proper inventory is delivered to the right location, at the right time, and in the right quantity. Furthermore, it is directly tied to the organization's production function, implying that the inventory management system will have a direct or indirect impact on the company's profitability (Khan et al., 2019; Rufaidah & Fatakh, 2018).

Inventory is one of the most important assets in many companies because the value of inventory accounts for 40% of all modular investments. Operations managers understand very well that inventory is crucial. On the one hand, the company always tries to reduce costs by reducing the level of inventory on hand, while on the other hand customers become very dissatisfied when the amount of inventory runs out (stock-out). Therefore companies must strive for a balance between inventory investment and customer service levels and minimizing costs is an important factor in making this balance (Atieh et al., 2016; Indrajaya, 2018; Lutfiana & Puspitosari, 2020; Putra & Purnawati, 2018). With the benefits of inventory management that is very important for the smooth running of the business, it is not easy to obtain if the SME's do not learn more deeply, so learning and understanding of inventory is needed for business competition (Chan et al., 2017).

Learning interest and understanding concepts are two important aspects in learning. To achieve the desired learning goals, the existence of high learning interest and understanding of inventory management in each SME's actors is needed. With this interest and understanding, SME's actors can succeed in learning. Interest is very important and influential in each person's activities, including learning activities. If someone is interested in a lesson then he will carry out the task well even if it takes up time, so he unwittingly works beyond the deadline. Not only interest, understanding concepts is also important in learning. In addition, understanding is knowing about something and being able to see it in various aspects (Putra, 2020).

Constraints faced by SME's are management which is still low which is indicated by indicators of lack of accountability and manual financial records and limited funds, low knowledge of entrepreneurship education which results in lack of skills to become a strong entrepreneur, amount of receipt and expenditure of inventory is not balanced, lack of knowledge of inventory management and lack of skilled labour in the field. Taking this circumstance into consideration, this article investigated the impact of learning interest on inventory management comprehension through online learning by focusing on SMEs in East Jakarta, Indonesia. Because the education sector is changing as a result of the Covid-19 epidemic, it is being done through

online learning. In an effort to prevent the spread of Covid-19, the government issued Letter of the Minister of Education and Culture No. 36962/MPK.A/HK/2020 concerning Online Learning and Working from Home to Prevent the Spread of Covid-19 (Alchamdani et al., 2020; Gustiani, 2020). Online learning is a method of learning from a distance using the Internet or a mobile application as the medium of instruction and student activities (Buana & Apriliyanti, 2021). The learning system shifts from face-to-face to online. With the development of online learning, colleges are anticipating Covid-19. The internet network's facilities can be used to leverage technology in distance learning online (Alchamdani et al., 2020; Elumalai et al., 2019; Nguyen, 2015; Van Wart et al., 2020).

The following fundamental research topic was established based on the gap found and discussions made on empirical and theoretical evidence to determine the effect of learning interest on understanding of inventory management in online learning. Thus, this will affect SME's actors learning interest and understanding of inventory management practices. Conditions like this need to be improved and in this case the researchers try to provide different things to increase learning interest and understanding of inventory management. The use of the discussion and practices learning model types in online learning is considered capable of being a solution to this problem. This learning model requires students to have good abilities in communication and in group process skills (Putra, 2020).

LITERATURE REVIEW

Inventory Management

Inventory management is part of the company that functions to manage the inventory of goods owned. Starting from how to obtain inventory, storage, until the inventory is used or issued (Atnafu & Balda, 2018; Oluwaseyi et al., 2017). In simple terms, inventory management is the management of the distribution chain starting from the manufacturer to the warehouse, then from the warehouse to the final point of sale. Inventory management is an important thing and must be considered in industrial organizations (Priniotakis & Argyropoulos, 2018; Putra & Purnawati, 2018). Inventory management concerns how organizations can control materials in carrying out the activities of receiving, storing, maintaining, and distributing materials from the results of procurement and inventory storage (Khalid & Lim, 2018; Lutfiana & Puspitosari, 2020).

Inventory Management Model

The following describes inventory management models (Fitra et al., 2017; Indrajaya, 2018; Lutfiana & Puspitosari, 2020; Putra & Purnawati, 2018; Rufaidah & Fatakh, 2018; Sari, 2018) are:

1 Economic Order Quantity (EOQ) model: Commonly referred to as the economic order quantity method. The goal is to calculate the optimal inventory level.
2 ABC Model: This method classifies inventory based on value and quantity so that it can focus on inventory items that require control.
3 Just in Time Model (JIT: Timely method. It allows the company as much as possible not to stock or have inventory. So, the company is trying to have an inventory of 0 or close to zero.

4   Computer Control Model: With this system, a computer application will automatically record and update the inventory position. If the inventory reaches a certain limit, the computer will automatically notify you to order again.

Inventory Accounting

Inventories are items that a corporation owns for sale in the ordinary course of business, or goods that will be used or consumed in the manufacturing of goods that will be sold. Merchandise inventory refers to products held by the corporation for resale in the normal course of business. Inventories also include goods purchased and held for resale. For example, merchandise purchased by retailers for resale or the acquisition of land and other property for resale. Inventories also include finished goods that have been produced or goods in progress that are being produced by the company including materials and equipment that will be used in the production process (Sari, 2018).

Learning Interest

Interest is a sense of interest, attention, more desire that someone has for something, without any encouragement. Interest is also defined as "a condition that occurs with feelings of pleasure associated with one's own needs or desires" (Atmaja et al., 2017; Toli & Kallery, 2021). This interest will settle and develop in him to get support from his environment in the form of experience. Learning interest is the tendency of individuals to have a sense of pleasure without any coercion so that it can cause changes in knowledge, skills and behaviour (Haryati & Feranika, 2020). Learning interest is characterized by emotional factors, internal factors and external factors that can encourage students to learn so that it will affect students by having a high level of understanding as well (Sugiartini et al., 2017; Sutarto et al., 2020).

Understanding of Inventory Management

Understanding is the ability possessed to get meaning or explain a concept, the relationship that exists between a concept and the meaning in it (Nurfajri & Rochmawati, 2021). Understanding accounting is the process or method of students majoring in accounting in understanding accounting courses. Students can be said to master or understand accounting if the accounting knowledge they have acquired so far can be applied by providing explanations and examples in their social life or in other words can be practiced in the world of work (Haryati & Feranika, 2020; Tambunan & Juliansyah, 2021). However, in this study, more emphasis is placed on understanding inventory recording, that with high learning interest the training participants will also produce a high level of understanding of inventory recording.

H_1:   Learning interest is significantly and positively related to understanding of inventory management

METHODOLOGY

This research is classified as associative research or causal research. In other words, the results of this study have the aim of knowing how big the degree of relationship or pattern is between the independent variables and the dependent variable and building a theory that functions to explain, predict, and control a symptom. The population in this study were SME's

actors at East Jakarta, Indonesia who took part in online learning on June 30, 2021. While the sampling technique used total sampling. Therefore, the sample in this study amounted to 35 respondents. Data collection techniques in this study are questionnaires and interviews. While the data analysis using simple regression analysis with SPSS 20. The regression equation is

$$Y = a + \beta X + e$$

Descriptions:
Y=Understanding of Inventory Management
a=Constant
β=Regression coefficient
X=Learning Interest
e=error

RESULTS AND DISCUSSION

Description of Online Learning Participants

From the evaluation sheet received by the committee, feedback was obtained from the participants with the number of participants who filled out the evaluation form totaling 35 participants with the questionnaire received as follows shows in Table 1.

Table 1		
DETAILS OF QUESTIONNAIRE DISTRIBUTION AND RETURN		
Questionnaire	Sum	Percentage
Distributed questionnaires	35	100%
Returning questionnaires	21	60%
Questionnaires that do not return	14	40%
Questionnaires used	21	60%

Questionnaire Results

Based on the evaluation sheet received and the answered of the respondent who collected the questionnaire, they expressed their appreciation that the participants felt considerable benefits after attending the training by answering based on the selected numbers, are 1) Strongly Disagree, 2) Disagree, 3) Undecided, 4) Agree and 5) Strongly Agree shows in Table 2.

Table 2						
EVALUATION OF ACTIVITY SHEETS						
Indicators	Statement	1	2	3	4	5
		Fr	Fr	Fr	Fr	Fr
Understanding of Inventory Management (Nurfajri & Rochmawati, 2021; Putra, 2020; Tambunan & Juliansyah, 2021)	After attending training on inventory management, I understood the principle of recording inventory		1	2	4	14
	After training on inventory management, I have an improved idea/concept to avoid mistakes in recording		1	2	9	9
	After attending training on inventory management, I understood the principles of accounting		1	2	9	9
	After attending training on inventory management, I have improved ideas/concepts to realize the concepts		1	3	8	9
	After attending training on inventory management, I had an understanding of the techniques of drafting		1	3	6	11

	inventory recording.				
	After training on inventory management, I had an understanding of how to prevent record-keeping errors from 100%.	1	1	7	12
	After attending training on inventory management, I better understood the procedures for completing inventory recording, so as to avoid mis-recording.	2	1	7	11
	After attending training on inventory management, I had the skills to make inventory management.	1	1	7	12
	Training materials on inventory management are useful in the process of completing inventory management work.	1	2	9	9
	Training facilities on recording adequate inventory (e.g., material display and more)		1	10	10
	The training instructor is able to deliver training materials on proper inventory management.		1	8	12
	The method of delivering training materials is able to convey the training materials well.		1	6	14
	After attending training on inventory management, I had an increased desire to learn (learn more) about preventing mis-recording.		2	7	12
	After attending training on inventory management, I have an increased desire to learn about inventory management procedures.		3	4	14
	After attending training on inventory management, I have a desire to complete the recording job properly/no mistakes occurred.		3	6	12
Learning Interests (Atmaja et al., 2017; Nurfajri &Rochmawati, 2021; Putra, 2020; Tambunan &Juliansyah, 2021)	I'm very interested in inventory management training materials		3	11	7
	I am always excited to follow the process of inventory management training.		3	11	7
	I had the pleasure of taking a training lesson on inventory management.		3	9	9
	I always take inventory management training seriously		4	8	9
	I'd be very happy to have a discussion about inventory management training	1	3	6	11
	I feel disappointed that the inventory management training instructor has not completed the material	1	3	6	11
	I remained present until the training was complete even though the inventory management training instructor had not completed the material		6	5	10
	I always take tests and training exams inventory management	1	7	6	7
	I am very happy to participate in training and inventory management discussions	1	2	10	8
	I am very comfortable understanding inventory recording training	1	4	7	9
	I always understand lessons when training is in progress		6	7	8
	I always ask the inventory management instructor if I have any difficulties	1	8	4	8
	I'm always enthusiastic when inventory recording training instructors ask questions	1	6	7	7

I understand the training materials provided by the presenter well		1	2	8	10
I always take inventory management training materials seriously		1	2	10	8

From the results of the evaluation with indicators of understanding of inventory management, participants felt the benefits and interest in the clarity of the presentation of the training material, the content of the material was well presented, easy to understand and implement, the material presented was relevant to the needs and expectations of the participants, and the allocation of discussion time was sufficient to strengthen participant understanding. The highest evaluation result is in the statement after participating in online learning about inventory management, I understand the principle of inventory management with the average participant answering strongly agree, the method of delivering training materials is able to convey the training material well with the average participant answering strongly agree, and After participating in online learning about inventory management, I have an increased desire to learn (learn more) about inventory management procedures, with the average participant also answering strongly agree. It can be concluded on the indicators of understanding inventory management with answers strongly agreeing.

It is also known that there is an increase in ability which is indicated by the enthusiasm that occurs during online learning and the response from the evaluation given regarding the ease of use of information technology both with the use of android-based applications and the use of Microsoft excel to be practiced in SME's inventory management accompanied by modules and PPT materials that have been previously distributed, while the average respondents' answers strongly agree and agree mostly on a scale of 4 and 5.

From the results of the evaluation with indicators of learning interest, participants felt the benefits of the speaker's clarity in providing answers to participants' questions well, the delivery of communicative and interesting speakers when providing material, and the training information delivered was very clear from the information on the training date to the closing of the activity event. Based on the questionnaire distributed to the participants, the target of increasing the ability of human resources in knowledge about the scope and development of SME's and simulating the practice of using the cooperative financial record application and the application of using Microsoft excel was achieved by 80%. Because the response to this related statement shows a high response rate on a scale of 4 and 5, it proves that the instructor is able to share his knowledge very well.

Simple Linear Regression Analysis Results

The purpose of this simple regression analysis is to find out the results of the questionnaire that affect learning interest and understanding of inventory management. Here are the results of a simple linear regression analysis shows in Table 3.

Table 3 RESULTS OF MULTIPLE LINEAR REGRESSION ANALYSIS					
Coefficients[a]					
	Unstandardized Coefficients		**Standardized Coefficients**		
Model	**B**	**Std. Error**	**Beta**	**t**	**Sig.**

1	(Constant)	13.096	5.076		2.580	0.018
	X	0.845	0.080	0.924	10.537	0.000
a. Dependent Variable: Y						

Based on the results of simple linear regression analysis in the table above, it can be seen that the regression model that can be formed between the variables of the influence of learning interest on understanding of inventory management is as follows:

$$Y = 13,096 + 0,845\ X + e$$

From the regression equation above, it can be concluded:

a. The constant value of 13,096 means that if the independent variable is interest in learning, it is worth 0, then the understanding of inventory management is worth 13,096.
b. The regression coefficient value of the learning interest variable (X) is 0,845, meaning that if the learning interest variable has increased by 1 unit, the understanding of inventory management will increase by 0.845.

Hypothesis testing

a. Coefficient of Determination (R^2)
Determination Coefficient The model's capacity to apply variations in the dependent variable is measured by R^2. The coefficient of determination is shown below Table 4.

Table 4 COEFFICIENT OF DETERMINATION TEST RESULTS (R^2)				
Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.924[a]	0.854	0.846	3.952
a. Predictors: (Constant), X				

Based on the 2 above, the value of r square is 0.924 or 92.4%. These results indicate that the independent variable of learning interest is able to explain the dependent variable, namely understanding of inventory management g by 92.4%. While the rest (100% - 92.4% = 7.6%) is explained by other variables.

b. Partial Test (t)

Partial test (t) basically shows how far the influence of one independent variable individually in explaining the variation of the dependent variable. The test was carried out using a significance level of 0.05 (α=5%). The following are partial test results (t) shows in Table 5.

Table 5 PARTIAL TEST RESULTS (T)					
Coefficients[a]					
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	13.096	5.076		2.580	0.018
	X	0.845	0.080	0.924	10.537	0.000
a. Dependent Variable: Y						

Based on the results of the partial test (t) above, it can be seen that the learning interest variable has a t_{count} value that is greater than t_{table} ($t_{count} > t_{table}$). The t_{count} value obtained by learning interest is 10.537 in the positive direction and has a significance level of 0.000. This figure is smaller than the degree of significance of 5% or 0.050. This shows that learning interest has a positive and significant effect on understanding inventory management. Therefore, this hypothesis states that learning interest affects the understanding of inventory management received.

In this case, it shows that the higher learning interest will improve the understanding of inventory management. This research is in line with research which states that a good learning interest will lead to a maximum understanding of the lesson (Atmaja et al., 2017; Lin & Huang, 2016). So is research Nurfajri & Rochmawati (2021) states that there is an learning interest to make the achievement of student goals in understanding accounting easier to achieve. Learning interest is very important in the success of students to improve their understanding of accounting because through high learning interest, a student will find it easier to achieve learning goals (Sugiartini et al., 2017).

In addition, that learning interest is an acceptance of a relationship or tendency between oneself and outside oneself or a great desire for something to be achieved. In understanding inventory records, users must first understand the items in it and how to interpret them. The ability to understand this inventory management does not necessarily appear without a learning process. A great learning interest from someone will certainly make it easier for that person to understand financial statements. This is because in learning interest there are 2 factors that can support the trainees, namely factors from within themselves and factors from the environment of the trainees.

CONCLUSION

From the evaluation results with learning interest indicators, SME's entrepreneurs can get benefit from the knowledge gained from online learning by providing statement results of the questionnaires. It can be concluded that learning interest has a positive effect on the level of understanding of inventory management. Interest is an important variable that affects the achievement of an expected achievement or goal, that learning with interest will have much better results, when compared to learning without interest. In other words, the existence of a learning interest makes achieving the goals of SME's actors in understanding inventory management easier to achieve. This learning interest is very important in the success of SME's actors to improve their understanding of inventory using this application for orderly recording and avoiding mistakes in recording purchases and sales of merchandise because the system used is still manually. Therefore, through a high interest in learning, a business actor will find it easier to achieve his learning goals towards sustainable business continuity.

Suggestions from this activity are that long-term assistance can be done to assist in solving problems related to inventory management and accounting, being able to update digital technology developments according to the needs of business actors through other alternative applications and expanding this research to the SME's area to a higher level in Indonesia.

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