



# Moderate Effect Of Absorptive Capacity On The Ffect Of Risk Taking And Work Atmosphere On Competence Entrepreneurs At PD Horas Jaya Pasar Pematangsiantar

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## ABSTRACT

This study aims to determine the effect of risk taking and entrepreneurial competencies on entrepreneurial competencies moderated by absorptive capacity. This research was conducted using quantitative methods through interviews, questionnaires and documentation of 48 samples of tailors at PD Pasar Horas Jaya. The data analysis technique used is data instrument test, classical assumption, multiple linear regression analysis, t test, coefficient of determination test, and MRA. The analysis was performed using the IBM SPSS Statistics V.26 program. The results showed that through multiple linear regression risk taking had an effect on entrepreneur competencies with a sig. 0.00 1. Work atmosphere has a positive effect on entrepreneur competencies with a value of sig.0.00. From the results of the MRA test, it is known that absorptive capacity does not affect the relationship between risk taking and entrepreneurial competencies with sig values of 0.431 and 0.67, respectively. The results of the second MRA test show that absorptive capacity does not affect the relationship between work atmosphere and entrepreneur competencies with sig values of 0.772 and 0.442, respectively.

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## 1. Introduction

In a very advanced era like now, one type of entrepreneur that is currently starting to develop is a sewing business. The role of entrepreneurial competence, especially in the scope of tailors is very important, because in order for their business to last a long time, they need qualified competencies. Competence concerns a person's basic skills in doing a job.

Every business management and decision making generally cannot be separated from risk taking. In simple terms, risk is defined as something that is uncertain, but contains an element of danger as a consequence or result of something. Because they are afraid to take risks, most people just want to be in a position they think is safe.

In addition to having to consider risk, everyone must pay attention to the work atmosphere because this is an important factor in running a business so that work can be done better. In addition, a tailor actually must have a good absorptive capacity so that the customer's wishes can be processed properly as well. Based on this background, the authors are interested in conducting research related to the title of absorptive capacity as a moderating variable on the effect of risk taking and work atmosphere on entrepreneurial competencies at PD Pasar Horas Jaya Pematangsiantar.

## 2. Method

### 2.1 Absorptive Capacity

Cohen & Levinthal who define absorptive capacity as the ability to acquire, assimilate and then exploit external information for commercial purposes has become an important ability for companies to create competitive advantage by developing new products or increasing manufacturing flexibility. Liu et al (2018). Absorptive capacity not only increases the existing knowledge base and encourages new knowledge creation activities that affect entrepreneurial success, but also encourages companies to update their key products or technologies to manage their employees more efficiently and stimulate creativity. From this definition, it can be understood that absorptive capacity is the ability of organizations to recognize



new external information, then assimilate and apply it to gain organizational or company benefits. Zahra and George in Supandi et al (2022) define absorptive capacity (ACAP) as a series of routines and organizational processes to acquire, assimilate, transform and utilize knowledge to produce dynamic organizational capacity.

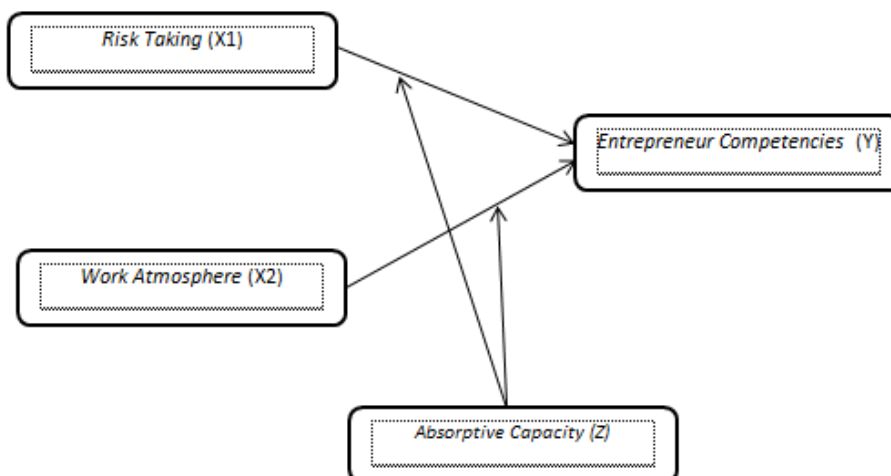


Figure 1. Framework of thought

### Hypothesis

H1: Risk taking affects entrepreneur competencies

H2: Work atmosphere affects entrepreneur competencies

H3: Absorptive capacity affects the relationship between risk taking and entrepreneurial competencies

H4: Absorptive capacity affects the relationship between work atmosphere and entrepreneur competencies

In this study, the researcher used this type of quantitative research. According to Sugiyono (2016), quantitative research is a research method based on the philosophy of positivism used in certain populations or samples, data collection uses quantitative/statistical research instruments. Data were collected through questionnaires, interviews and documentation. The data analysis technique used is the data instrument test, classical assumption test, multiple linear regression, t test, coefficient of determination, and Moderated Regression Analysis (MRA). From the total population of 93 people, the researchers reduced it to 48 samples using the Slovin formula. The data was processed using IBM SPSS Statistics V.26 with a Likert scale as the data measurement scale.

## 3. Results and Discussion

### 3.1 Test Instrument Data Validity test

TABLE 1  
VALIDITY TEST RESULTS

No	Variabel	r hitung	r tabel	Keterangan
1.	X1.1	0,860	0.2846	Valid
2.	X1.2	0,901	0.2846	Valid
3.	X1.3	0,923	0.2846	Valid
4.	X2.1	0,884	0.2846	Valid
5.	X2.2	0,899	0.2846	Valid
6.	X2.3	0,912	0.2846	Valid
7.	X2.4	0,918	0.2846	Valid
8.	Y.1	0,741	0.2846	Valid
9.	Y.2	0,853	0.2846	Valid
10.	Y.3	0,755	0.2846	Valid
11.	Y.4	0,844	0.2846	Valid
12.	Y.5	0,799	0.2846	Valid
13.	Z.1	0,874	0.2846	Valid
14.	Z.2	0,823	0.2846	Valid
15.	Z.3	0,845	0.2846	Valid
16.	Z.4	0,878	0.2846	Valid

Source: processed by SPSS V.26, 2022

If  $r \text{ count} > r \text{ table}$  and is positive, then it is declared valid. R table is obtained from a significance level ( $\alpha$ ) of 5% (0.05) with  $df = n - 2$ . Based on the table above, because  $r \text{ count} > r \text{ table}$ , then all items are declared valid.

**TABLE 2.**  
**RELIABILITY TEST RESULTS**

No	Variabel	Cronbach's Alpha	Keterangan
1.	Risk Taking	0,869	Reliabel
2.	Work Atmosphere	0,924	Reliabel
3.	Entrepreneur Competencies	0,858	Reliabel
4.	Absorptive Capacity	0,877	Reliabel

Source: processed by SPSS V.26, 2022

A variable is declared reliable if the value of Cronbach's alpha  $> 0.70$ . Based on the table above, because all Cronbach's alpha values are  $> 0.70$ , all items are declared reliable.

**TABLE 3.**  
**NORMALITY TEST RESULTS**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		48
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,33964272
Most Extreme Differences	Absolute	,102
	Positive	,097
	Negative	-,102
Test Statistic		,102
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: processed by SPSS V.26, 2022

The normality test in table 3 above uses the Kolmogorov Sminorv test. The normality test was declared normal if the significance value was  $> 0.05$ . Because the value of asymp.sig is 200, the data can be said to be normally distributed.

**TABLE 4.**  
**MULTICOLLINEARITY TEST RESULTS**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	VIF
1	(Constant)	6,957	,831		8,370	,000		
	Risk Taking	,345	,127	,270	2,721	,009	,355	2,817
	Work Atmosphere	,225	,095	,290	2,384	,022	,237	4,226
	Absorptive Capacity	,408	,109	,428	3,736	,001	,267	3,744

a. Dependent Variable: Entrepreneur Competencies

Source: processed by SPSS V.26, 2022

The tolerance value for the risk taking variable is 0.355, the work atmosphere is 0.237, and the absorptive capacity is 0.267 which, if concluded, the three tolerance values are 0.10 and the VIF value for the risk taking, work atmosphere, and absorptive capacity variables are 2.817, 4.226, respectively. 3.744 which



means the value is 10 , so from the results of the multicollinearity test in table 4, it shows that there is no multicollinearity.

TABLE 5.  
HETEROSCEDASTICITY TEST RESULTS

Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	1,194	,554		2,157	,037
	Risk Taking	-,029	,084	-,086	-,339	,736
	Work Atmosphere	,010	,063	,047	,153	,879
	Absorptive Capacity	-,004	,073	-,016	-,053	,958

a. Dependent Variable: ABS\_RES

Source: processed by SPSS V.26, 2022

Heteroscedasticity test in this study used the glejser test. Because the significance value of the risk taking variable is 0.736, the work atmosphere is 0.879, and the absorptive capacity is 0.958 to the absolute residual, which means that the value is > 0.05, there is no heteroscedasticity problem.

### 3.2 Multiple Linear Regression Analysis

The analytical technique used to test H1 and H2 is to use multiple regression analysis by regressing the independent variable to the dependent variable using the SPSS V.26 program.

TABLE 6.  
T. TEST RESULTS

Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	8,197	,865		9,478	,000
	Risk Taking	,474	,138	,371	3,427	,001
	Work Atmosphere	,444	,084	,571	5,268	,000

a. Dependent Variable: Entrepreneur Competencies

Source: processed by SPSS V.26, 2022

The form of the multiple linear regression equation is as follows:

$$Y = 8.197 + 0.474X_1 + 0.444X_2$$

Because the significant values of risk taking and work atmosphere are 0.01 and 0.05, which means < 0.05, then H0 is rejected and Ha is accepted. This means that the risk taking and work atmosphere variables affect the entrepreneurial competencies variable.

TABLE 7.  
COEFFICIENT OF DETERMINATION TEST RESULTS (R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,893 <sup>a</sup>	,797	,788	1,571

a. Predictors: (Constant), Work Atmosphere, Risk Taking

Source: processed by SPSS V.26, 2022

Based on the results of the coefficient of determination in table 7, it is known that the value of R2 is 0.788, this means that 78.8% of entrepreneur competencies are influenced by risk taking and work atmosphere. The remaining 21.2% is influenced by variables outside the study.

### 3.2 Moderated Regression Analysis (MRA) Test

The analytical technique used to test H3 and H4 is using multiple regression analysis through MRA by regressing independent variables, dependent variables, and moderating variables using the SPSS version 26 program.

TABLE 8.  
T-TEST RESULTS

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.
		B	Std. Error			
1	(Constant)	7,915	3,344		2,367	,022
	Risk Taking	,309	,389	,242	,794	,431
	Absorptive Capacity	,467	,248	,489	1,882	,067
	Risk Taking*Absorptive Capacity	,011	,025	,222	,443	,660

a. Dependent Variable: Entrepreneur Competencies

Source: processed by SPSS V.26, 2022

The form of the regression equation after moderation is as follows:  $Y = 7.915 + 309X_1 + 467Z + 0.11X_1 * Z$   
From table 8, it is known that the significant value of risk taking is 0.431, the value of absorptive capacity is 0.67, and the interaction between risk taking and absorptive capacity is 0.660, which means that if the three values are concluded  $> 0.05$  then  $H_0$  is rejected,  $H_a$  is accepted. This means that the entrepreneurial competencies variable does not affect the relationship between risk taking and absorptive capacity variables.

TABLE 9.  
COEFFICIENT OF DETERMINATION TEST RESULTS AFTER MODERATION (R<sup>2</sup>)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,909 <sup>a</sup>	,827	,815	1,468

a. Predictors: (Constant), Risk Taking\*Absorptive Capacity, Absorptive Capacity, Risk Taking

Source: processed by SPSS V.26, 2022

Based on the results of the coefficient of determination ( $R^2$ ) in table 9, it is known that the value of the coefficient of determination ( $R^2$ ) is 0.815, this means that 81.5% of entrepreneur competencies are influenced by risk taking, absorptive capacity and the interaction between risk taking and absorptive capacity. The remaining 18.5% is influenced by variables outside the study.

TABLE 10. T-TEST RESULTS AFTER MODERATION

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.
		B	Std. Error			
1	(Constant)	11,373	2,205		5,158	,000
	Work Atmosphere	,055	,188	,070	,291	,772
	Absorptive Capacity	,175	,216	,183	,810	,422
	Work Atmosphere*Absorptive Capacity	,023	,014	,670	1,695	,097

a. Dependent Variable: Entrepreneur Competencies

Source: processed by SPSS V.26, 2022

The form of the regression equation after moderation is as follows:  $Y = 11.373 + 0.055X_1 + 1.75Z + 0.23X_1 * Z$   
From table 10 above, it is known that the significant values of work atmosphere, absorptive capacity and the interaction between work atmosphere and absorptive capacity are 0.772, 0.422, 0.97 which means that the three values are  $> 0.05$  then  $H_0$  is rejected,  $H_a$  is accepted, which means that variable entrepreneur competencies does not affect the relationship between work atmosphere and absorptive capacity



TABLE 11.  
 COEFFICIENT OF DETERMINATION TEST RESULTS AFTER MODERATION (R2)

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,912 <sup>a</sup>	,831	,820	1,450

a. Predictors (Constant), Work Atmosphere\*Absorptive Capacity, Absorptive Capacity, Work Atmosphere

Source: processed by SPSS V.26, 2022

Based on the results of the coefficient of determination in table 11, it is known that the value of R<sup>2</sup> is 0.820, this means that 82% of entrepreneur competencies are influenced by work atmosphere, absorptive capacity and the interaction between work atmosphere and absorptive capacity. The remaining 18% is influenced by variables outside the study.

#### 4. Conclusion

Based on the results of data processing, it can be concluded that through multiple linear regression analysis, it is known that each risk taking and work atmosphere variable has a positive effect on entrepreneur competencies with significant values of 0.001 and 0.000. Meanwhile, when testing the effect of moderation through moderated regression analysis (MRA), it is known that absorptive capacity does not affect the relationship between risk taking and entrepreneur competencies with a sig risk taking value of 0.431 and absorptive capacity 0.67. Meanwhile, the sig value of the interaction of risk taking and absorptive capacity is 0.660. The same thing also happens when testing the effect of absorptive capacity on the work atmosphere and entrepreneurial competencies. Absorptive capacity cannot affect the relationship between work atmosphere and entrepreneur competencies with a sig work atmosphere value of 0.772, absorptive capacity 0.422 and the sig value of the interaction between work atmosphere and absorptive capacity is 0.97.

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