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The Effect of Socialization of SAK EMKM, Accounting Understanding, and Level of Readiness of MSME Business Actors towards the Application of SAK EMKM in the Preparation of MSME Financial Reports (Case Study of MSMEs in Palembang City)

Yogi Darma Saputra[1)], **Leriza Desitama Anggraini**[2)], **Muhammad Hamdan Sayadi**[3)]

[1),2),3)] *Universitas Indo Global Mandiri, Indonesia*

Email : yogidarmasaputra8@gmail.com[1)], *leriza@uigm.ac.id*[2)], *hamdansayadi@uigm.ac.id*[3)]

Abstract

This study aims to analyze the influence of SAK EMKM socialization, accounting understanding, and the readiness of MSMEs actors to the application of SAK EMKM in preparing financial reports on MSMEs in Palembang city. The data used in this study were primary data obtained from questionnaires. The research method used is multiple linear regression analysis. The results prove that SAK EMKM (X1) has a negative effect on the application of SAK EMKM (Y). Meanwhile, understanding of accounting (X2) and the level of readiness of business actors (X3) have positive effect on the application of SAK EMKM (Y). This research is expected to help SMEs in preparing financial reports

Keywords: socialization of SAK EMKM, understanding of accounting, readiness, implementation of SAK EMKM

1. Introduction

SAK EMKM is a process for individuals to learn how to adapt to a certain environment and how to coordinate their behavior with the behavior of others and learn according to the roles and regulations that have been set, namely SAK EMKM. SAK EMKM socialization really supports MSME actors in understanding how to use and benefit from using SAK EMKM (Sutapa, 2020).

Understanding according to the General Indonesian Dictionary Poerwadarminta dalam Diani (2014) has a clever understanding and understanding correctly, while understanding is a process, a way of understanding or understanding. This means that people who have an understanding of accounting are people who are smart and understand correctly about accounting. Someone said to understand accounting is to understand and be good at how the accounting process is carried out until it becomes a financial report by referring to the principles and standards of preparing financial statements that are applied in Government Regulation Number 71 of 2010 concerning Government Accounting Standards.

The readiness of MSMEs to implement SAK EMKM can be assessed by the existing preparations, one of which is that there are special bookkeepers. If MSMEs have appointed one person as a special bookkeeper, it means that MSMEs have prepared themselves to carry out bookkeeping for their business activities. With special employees, it is possible to apply financial accounting standards, especially MSMEs (Lestari, 2019). Based on this background,

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the researchers are interested in conducting research on the Effect of SAK Socialization, Accounting Understanding, and the Readiness Level of MSME Actors on the Application of SAK in Financial Reporting for MSMEs in Palembang City.

2. Research Method

The approach used in this study uses a descriptive quantitative approach assisted by the Statistical Product and Service Solutions (SPSS). This type of research is to obtain accurate information about public opinion with MSMEs in Palembang City by distributing questionnaires to residents. The city of Palembang is engaged in the field of MSMEs. In this study, primary and secondary data were used in order to obtain accurate information for businesses in the MSME sector in the city of Palembang.

According to Wiratna Sujarweni (2015) population is the total number consisting of objects or subjects that have certain characteristics and qualities determined by researchers to be studied and then drawn conclusions. The population in this study were all owners of MSMEs in the city of Palembang. The total population in this study was 37,351 MSMEs. According to Sujarweni (2015), the sample is part of a number of characteristics possessed by the population used for research. If the population is large, the researcher may not take all of them for research, for example, because of limited funds, energy, and time, the researcher can use samples taken from that population. This study using the Slovin formula as follows:

$$n = \frac{N}{N\,d^2+1}$$

$$n = \frac{5000}{5000\,(0{,}1)+1}$$

$$n = \frac{5000}{5000\,(0{,}01)+1}$$

$$n = \frac{5000}{51}$$

$n = 98.$

3. Findings and Discussions

Based on the Theory of Planned Behavior studies about the behavior of a person behaving. A person's behavior is determined by the attitude of the actors who run it, the relationship between the Theory of Planned Behavior and this research is how the application of SAK EMKM in preparing financial reports to MSMEs in preparing reports on MSMEs by examining several factors, namely socialization of SAK EMKM, Accounting Understanding, and the level of readiness of actors SMEs. Diaman's Theory of Planned Behavior will influence MSME actors to improve their internal abilities by socializing SAK EMKM so that MSME actors will gain an understanding of accounting in making in-depth considerations of the business and the size of the business being carried out to take any action so that it will have an impact on the level of readiness of the perpetrators. UMKM business because it is a factor to determine the perception of the actions taken based on the accounting knowledge they have.

After testing, the results showed that partially socialization of SAK EMKM on the application of SAK EMKM financial reports t-count < t-table (-2.728 <1.985) and a significant value of (0.008 <0.05). So it can be concluded that the first hypothesis (H1) which reads "Socialization of EMKM Sak has a negative effect on the application of SAK EMKM's financial statements" is accepted.

The results in this study indicate that the socialization of SAK EMKM has a negative and significant effect on the implementation of SAK EMKM financial reports. Socialization of SAK EMKM is intended to provide direction or information in the application of financial reports, although more and more governments or related parties provide socialization of SAK EMKM does not guarantee that business actors will apply it in their business records. The results of this study are in line with research (Febriyanti & Wardhani, 2018) which states that socialization is not proven to have a positive effect on the implementation of SAK EMKM

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