

An Investigation of Perception and Socialization of Financial Accounting Standards (SAK) among Micro, Small and Medium Enterprises (MSMEs) Actors in Pekalongan District, Indonesia

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Abstract

Micro, Small, and Medium Enterprises (MSMEs) have an important role in the Indonesian economy. Both in the pace of the country's economic development and employment. The MSMEs can reduce the current unemployment rate. The Indonesian government continues to implement various strategies in economic development to improve the welfare of the people. One of the strategies carried out is fostering and growing MSMEs. Thus, this study aims to analyze MSMEs actors and socialize Financial Accounting Standards (SAK) MSMEs to apply SAK- MSMEs-based financial reports. This study involved MSMEs actors in Pekalongan district, Indonesia, and was collected by using the purposive sampling technique. Data was obtained by distributing questionnaires to 40 MSME respondents in Pekalongan. Of the 40 respondents (63%) are women, (75%) are 30-40 years old, (55%) have a D3/S1 education, (70%) are 5-10 years old in the business, (50%) are IDR. 5.000.000, - up to IDR. 10,000,000, -/month, and (52%) make MSMEs financial reports. The data was analyzed using Multiple Linear Regression by assisting the statistical software, namely SPSS-25. The results indicated that the socialization, education level, perceptions of MSMEs actors,

and accounting insight partially have a significant and positive effect on the application of SAK-MSMEs in Pekalongan District, Indonesia.

Keywords

Financial Accounting Standards (SAK), Micro, Small and Medium Enterprises (MSMEs), Perception, Socialization, and in the context of Pekalongan district, Indonesia

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