



Analysis of Factors Affecting the Implementation of Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) on Batik MSMEs in Pekalongan Regency

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Abstract. Micro, Small, and Medium Enterprises (MSMEs) is a sector that gives a significant amount of economic improvement during pandemic era. “The government empowered MSMEs with developing the concept of the signature product on every city in Indonesia. one of Indonesia’s top signature products is batik which originates from Pekalongan that has great potential in batik businesses and now they have grown economically. The increased transactions because of the technology utilization is also an opportunity for business to optimize their financial reporting in order to obtain higher equity.” Through simplification of Small and Medium Entity Financial Accounting Standards that were published by IAI, this study aims to identify several factors on the implementations of the standards. Educations, Motivations, owners’ Perceptions of Business, and Socialization Accounting Standard were tested for their level of influence on the Implementation of MSMEs Accounting Standards. “The results showed that the owner’s Education and Motivation did not have a positive effect on the implementations of MSMEs Accounting Standards so they were not the factors in the implementations of MSMEs Accounting Standards.” While the owner’s Perceptions of Business and the Socialization Accounting Standard have a positive effect on the implementations of MSMEs Accounting Standards so that both of them are the factors in the implementations of MSMEs Accounting Standards of Batik Pekalongan Business.

Keywords: MSMEs accounting standards implementation · Socialization accounting standard · MSME of Batik Pekalongan

1 Introduction

Micro, Small, and Medium Enterprises (MSMEs) are a sector that is predicted to be able to contribute significantly in recovering the economic recession due to the Covid-19 pandemic. The Indonesian government is paying attention to the development of MSMEs and is trying to optimize it from time to time. Exploring the potential in a sector

also means not forgetting to identify problems that can hinder its growth. Capital is often the main factor needed to develop MSMEs. The reason is that 60%–70% of MSMEs in Indonesia do not have access to financing. Capital from banks or other financial industries is widely available but difficult to obtain due to administrative and technical requirements that have not been met by MSME's. Based on this, the government hopes that MSMEs will have better access to capital by issuing Financial Accounting Standards for Micro, Small, and Medium Entities (MSMEs Accounting Standards) through the Indonesian Institute of Accountants (IAI).

Micro, Small, and Medium Enterprises (MSMEs) is a sector that gives a significant amount of economic improvement during pandemic era. "The government empowered MSMEs with developing the concept of the signature product on every city in Indonesia. One of Indonesia's top signature products is batik which originates from Pekalongan that has great potential in batik businesses and now they have grown economically. In empowering MSMEs, the government is also making efforts to develop the concept of superior products. One of Indonesia's leading products is batik. Pekalongan is known as the "Batik City" which has great potential in batik activities and until now has grown so rapidly. Setono Batik Market is one of the batik centers with the largest number of batik shops in Pekalongan. The increasing MSMEs at Setono Batik Market has considerable potential because its location is located on a strategic north coast route. The growth of MSMEs batik in Pekalongan is increasing along the digitalization that supports business people to expand marketing. The potential for increased transactions from the use of information technology is also an opportunity for business people to access information and expand knowledge so that they can optimize their financial reporting. With the simplification of accounting standards and ease of access to information at this time, MSME's are expected to be able to develop strategies to increase their business funding better by knowing the determinants of the implementations of EMKM Financial Accounting Standards.

Implementation of MSMEs Accounting Standards is often influenced by owner educations, owner motivations, owner perceptions, and socializations related to MSMEs Accounting Standards among MSME's. In previous studies, each factor showed different results. Education level is a person's last educations, both formal and non-formal. The level of educations can have a positive effect on the implementations of MSMEs Accounting Standards because the higher the level of educations a person has will affect how the person's development and thinking patterns are. Someone who has a higher educations or has knowledge of accounting will know the benefits of implementing MSMEs Accounting Standards [1].

Motivation is an encouragement for someone to achieve their goals. Owner motivations has a positive effect on the implementations of MSMEs Accounting Standards because the strength or weakness of a person's motivations can determine the size of achievement [2]. Someone who has a high motivations to develop his business will know the benefits of implementing the MSMEs Accounting Standards report for the progress of his business. While perceptions is a person's perspective in describing or interpreting an object, event, and human. People will behave according to the perceptions they have. The perceptions of MSME's is a person's learning process through prejudice from information both from hearing and sight. The owner's perceptions is closely related to the

continuity of his business. Anisykurlilah [3] states that the perceptions of entrepreneurs can influence the implementations of MSMEs Accounting Standards.

Education determinants should change their proxy from the formal education of the owner to the informal education. Informal education could be a intensive trainings, certification, or even online course that held by many. Community is also important for business owner to get a growth mindset so they have the motives to develop their capital so they could make an effort for fundrising from bank or the fintech, but once again, it requires financial report to get some funding. Many msme have already make a simple bookkeeping just for the cash they received or spend, plus they had the stock report. So they actually have the need to maintain their financial of their business. That was a form of perception that they should realized.

It could be a challenge for the business owner to realize that they have that kind of perception, especially when they didn't really get the questionnaire they answered. The easier questionnaire to understand, the better determinant could predict the effect. Business owner should have the vision that means a goals they want to achieve so that is basically a motivation that oneself had for running their business well. Some owner only focused on the effort for increasing sales but forget to increase their capital. Though for increasing the capital it should be align with the requirements these nowadays for giving some funds to every MSMEs business.

The socializations and training received by business actors can affect the knowledge and willingness of business actors to implement MSMEs Accounting Standards. Socialization is an activities that involves direct interaction in an effort to communicate the intent and purpose of a matter so that it is expected to have a direct impact on the decision-making of the participants who are the target of Socialization. Currently, a Socialization activities can be more easily carried out because there are more capable information technology facilities so that it is predicted that it has a greater chance of influencing the implementations of MSMEs Accounting Standards.

2 Background Theory

2.1 Micro, Small and Medium Enterprises (MSMEs)

MSMEs are productive business that independently built up out by individuals or business entities that could came up from all sectors. Basically, the differences between micro, small, medium, and large enterprises are generally based on the initial amount of asset that excluded lands and buildings, then the average annual turnover, or the number of permanent workers. However, the definition of MSMEs based on these three measuring tools differs from one and another countries. In Indonesia, the definition of MSMEs are regulated in the Law of the Republic of Indonesia Number 20 of 2008 concerning MSMEs but currently, that has changed several previous provisions. One of the amended provisions is related to the criteria for MSMEs with further descriptions outlined by the Government Regulation Number 7 of 2021 concerning Ease, Protection, Empowerment of Cooperatives and Micro, Small, and Medium Enterprises (PP MSMEs).

The regulation of MSMEs regulates the categories of MSMEs are based on business capital or annual sales. Categorization is based on the amount of working capital and sales results for each company's scale. The valuation of the amount of business capital

does not include land and buildings for business premises. Micro-businesses stand for the amount working capital of a maximum of 1 billion Rupiahs or having annual sales of a maximum of 2 billion Rupiahs. Small businesses must have a business capital of more than 1 billion to 5 billion Rupiahs or have annual sales results of more than 2 billion to 15 billion Rupiahs. Medium Enterprises have a business capital criterion of more than 5 billion to 10 billion Rupiahs or have annual sales results of more than 15 billion to 50 billion Rupiahs.

2.2 Implementation of MSMEs Accounting Standards

Accounting information is one of the reliable information, and can be used as a basis for decision making. The accounting information is contained in the financial statements. Anisykurlillah [3] states that accounting information has an effect on the desire of MSMEs to accept MSMEs Accounting Standards. Quality accounting information is used by business actors to support business success. In addition, the level of educations is also important to support the understanding of MSMEs in preparing financial reports based on MSMEs Accounting Standards.

MSMEs Accounting Standards are the simplification accounting standard because it regulates transactions that have the value of historical cost measurements. MSMEs Accounting Standards is expected to be able to assist MSME's in compiling financial reports so as to make it easier for MSME's to get access to funding. The Indonesian Institute of Accountants issued the Financial Accounting Standards for Micro, Small, and Medium Entities which was approved by the Financial Accounting Standards Board (DSAK) on 18 May 2016 and is effective for the preparation of financial statements starting on 1 January 2018. Hopefully this standard could make it easier of all the business owner to comply the standard and finally they can make their business financial report properly for their decision making.

Education determinants should change their proxy from the formal education of the owner to the informal education. Informal education could be a intensive trainings, certification, or even online course that held by many. Community is also important for business owner to get a growth mindset so they have the motives to develop their capital so they could make an effort for fundrising from bank or the fintech, but once again, it requires financial report to get some funding. Many msme have already make a simple bookkeeping just for the cash they received or spend, plus they had the stock report. So they actually have the need to maintain their financial of their business. That was a form of perception that they should realized.

It could be a challenge for the business owner to realize that they have that kind of perception, especially when they didn't really get the questionnaire they answered. The easier questionnaire to understand, the better determinant could predict the effect. Business owner should have the vision that means a goals they want to achieve so that is basically a motivation that oneself had for running their business well. Some owner only focused on the effort for increasing sales but forget to increase their capital. Though for increasing the capital it should be align with the requirements these nowadays for giving some funds to every MSMEs business.

2.3 Business Owner Education

According to the Indonesia Dictionary educations has a meaning as a learning process for each individual to achieve higher knowledge and understanding of certain and specific objects. Formally obtained the results of knowledge of each individual who has a mindset, behavior, and morals in accordance with the educations obtained. According to Law No. 20 of 2003, the national educations system has an educational pathway consisting of formal educations, non-formal educations, and informal educations.

Formal educations is a structured and tiered educational path, such as basic educations, secondary educations, and higher educations. For example, basic educations is Elementary School, Junior High School, or other equivalent forms. Secondary educations such as Senior High School or Vocational High School, or other equivalent forms. Higher educations consists of Diplomas, Bachelors's, Masters, Specialists, and doctorates. While non-formal educations is forum that functions as an addition or complement to the formal one such as courses and training at developing self-ability. Quoted by Pratiwi and Hanafi [5] the educations of MSME entrepreneurs can be determined based on the formal educations that has been taken. If the formal educations level of the owner or manager is low, the presentation and use of accounting information will also be low when compared to the owner's high level of formal educations.

Education is something that must be owned by someone to develop the potential that exists in humans in improving their abilities to be better than before and in order to be able to apply what they know in everyday life, including in attitude and behavior. Education is a conscious and planned effort to create a learning atmosphere and learning process so that students can actively develop their potential. The owner's educations level is the level of educations owned by MSME owners. Indicators of the owner's educations level according to Rudiantoro and Siregar [6] are the educations obtained in formal schools, including the school phases from elementary, junior, senior, diploma, and bachelor. These formal education predict that business owner have the willingness to comply the standard, and have the understanding that requirement is beneficially to grow their business. The results of research conducted by Rudiantoro and Siregar [6] partially variable level of educations does not significantly affect the variable implementations of MSMEs Accounting Standards in MSMEs. Based on the literature review and previous research that has been described, the following hypothesis is formulated:

H1: owner's educations has a positive effect on the implementations of MSMEs Accounting Standards in the business of MSMEs at the Setono Batik Market Pekalongan.

2.4 Motivation of Business Owners

Motivations is a condition that encourages, stimulates, or moves a person to do something or the activities so that they can achieve their goals. Motivation becomes a strength, power, or the urge of readiness within the individual to move towards a certain goal, both consciously and unconsciously [7].

A person's motivations can be generated and grow through theirself (intrinsic) or from the environment (extrinsic). Intrinsic motivations means the desire of oneself to act in the absence of external stimulus. Intrinsic motivations will be more profitable and

provide consistency in learning. Kompri [7] states that extrinsic motivations is described as motivations that comes from the external of the individual and cannot be controlled by the individual which is exemplified by values, prizes, and or awards used to stimulate oneself motivations. If someone does not have motivations, then that person will not be able to receive and implement information optimally. To be able to accept and implement MSMEs Accounting Standards properly, MSME owners have a strong motivations to develop or grow their business.

Robbins [8] says that motivations is a willingness to try as optimally as possible in achieving organizational goals which are influenced by the ability of the business to satisfy several individual needs. It can also be concluded that motivations is an action that can encourage someone to try to achieve certain business goals or objectives. Motivation questions how to direct the power and potential of subordinates, so that they are able to work together productively, successfully achieve and realize predetermined goals.

Motivation is defined as an internal condition that arouses us to act, encourages us to achieve certain goals, and keeps us interested in certain activities. The results of research conducted by Rudiantoro and Siregar [6] Partially, the motivations variable has a significant effect on the variables of implementing MSMEs Accounting Standards in MSMEs. Based on the literature review and previous research that has been described, the following hypothesis is formulated:

H2: The owner's motivations has a positive effect on the implementations of MSMEs Accounting Standards in the business of MSMEs at the Setono Batik Market Pekalongan.

2.5 Business Owner Perception

Perception is a cognitive process experienced by every person to understand the information of their circumstances that received either through sights, hearings, appreciations, feelings, or smells [8]. The perceptions are the processes of how a person can be interested in an object so as to give rise to a perceptions of the object. Business perceptions is related to the perspective on an object by means of interpretation which cannot be separated from a person's personal characteristics such as attitudes, interests, hopes, interests, motives, and experiences. According to Robbins [8], perceptions is generally influenced by both factors either internal factors and the external factors. The internal factors are the causes that come from within, such as attitudes, habits, and desires of oneself. While external factors come from the outside the individual to perceived. Business perceptions also affect the use of MSMEs Accounting Standards in their business financial statements because each business owner has a different perceptions of they see what the goals of their business.

According to Robbins [8], perceptions is how a person views an object and tries to interpret what he sees, that interpretation is strongly influenced by the personal characteristics of the perceptual actor such as attitudes, interests, hopes, interests, motives, and experiences. The perceptions of MSMEs is also influenced by the use of SAK because each owner has a different perceptions. MSME's should have a good perceptions of the preparation of financial reports. The perceptions of MSME's is a person's learning process through prejudice from the information. The results of research conducted by Viola Syukrina E Janros [9] show that the perceptions of MSME's has a significant effect on

the use of MSMEs Accounting Standards in MSMEs. Based on the literature review and previous research that has been described, the following hypothesis is formulated:

H3: Perceptions of MSMEs Accounting Standards owners have a positive effect on the implementations of MSMEs Accounting Standards in the business of MSMEs at the Setono Batik Market Pekalongan.

2.6 Socialization of MSMEs Accounting Standards

The definition of Socialization according to Dirdjosisworo [10] is the process of a person 1 acquiring knowledge, skills, and attitudes that can be accepted or practiced to be able to function as adults and at the same time as active factors in certain positions or roles in society. According to Dirdjosisworo [10], Socialization contains three important meanings, namely: The process of Socialization is a learning process, which is a process of an individual taking the way of life 11 or culture of his community. In the Socialization process, the individual learns a measure of behavioral compliance in the society, in which he lives with patterns of values, 1behavior, ideas, attitudes, and habits. All the traits and skills learned in the Socialization process can be structured and developed as a single entity within the individual.

The definition of Socialization according to Dirdjosisworo [10] Socialization is the process of a person acquiring 11 knowledge, skills, and attitudes that he treats so that he can function as an 11 adult and at the same time as an active actor in a certain position or role in society. Socialization of MSMEs Accounting Standards is a process of individuals learning how to adapt to a certain environment and how to coordinate their behavior with the behavior of others so that they can learn according to their roles and applicable rules. Access to information is now easier, allowing a person to get socialized about the things he needs to achieve certain goals. The easy dissemination of information also allows a wider reach for the dissemination of other information. The results of research conducted by Nuril Badria and Nur Diana [11] Socialization has a significant effect on the implementations of MSMEs Accounting Standards.

H4: The Socialization of MSMEs Accounting Standards owners have a positive effect on the implementations of MSMEs Accounting Standards in the business of MSMEs at the Setono Batik Market Pekalongan.

3 Research Methods

3.1 Population and Sample

The population of this research is all of the MSMEs at Setono Batik Market Pekalongan which there are 600 shops that consist of large and small shops. This study uses a probability sampling technique that provides the same or equal opportunities for every member of the population to be selected as sample [12]. One of the probability sampling techniques is incidental sampling, which is a technique that determined the sample by chance, or anyone who coincidentally meets the researcher on the object of research and is deemed to match the characteristics of the specified sample to be sampled, so the population could be well represented.

3.2 Data Collection Techniques

The data collection technique is a survey method using a questionnaire. A questionnaire is a data collection technique that is done by giving a set of questions or written statements to respondents in this study who are the owner of MSMEs at the Setono Batik Market Pekalongan. In order to measure respondents' opinions using an interval scale. The interval scale used is the Likert scale to measure attitudes, income, and perceptions of a person or group of people about social phenomena [12]. The questionnaire was also tested for validity and reliability. The questionnaire consists of 4 questions about owner's education variable; 5 questions about owner's Motivation, 5 questions about owner's Perception and also 4 questions about MSMEs Accounting Standards Socialization.

3.3 Equation

Multiple linear regression analysis aims to determine the effect of the independent variable (X) on the related variable (Y). If the independent variable (X) is more than one, then the analysis is used with the multiple linear regression method. Multiple linear regression equation, as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Description:

Y = Implementation of MSMEs Accounting Standards

a = Constant

b₁, ..., b₄ = Regression coefficient

X₁ = owner's Education

X₂ = owner's Motivations

X₃ = Business Perceptions

X₄ = Socialization of MSMEs Accounting Standards

e = nuisance error/error

After testing the hypothesis, the regression coefficient needs to be tested through the Individual Regression Coefficient Test (t-test) and the Determination Coefficient Test (R²). This study uses a statistical procedure whose processing uses the IBM SPSS Statistics 23.

4 Research Results and Discussion

Regression analysis aims to determine the magnitude of the influence of the independent variable (X) on the related variable (Y). This study uses multiple linear regression analysis methods with SPSS 23. The results are presented in Table 1.

Table 1 shows that the value of the beta coefficient on Unstandardized Coefficients, then the multiple linear regression equation is as follows:

$$Y = 10,040 + 0.881X_1 - 0.574X_2 + 0.509 X_3 + 0.789 X_4 + e$$

Table 1. The results of coefficient regression test.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	10,040	2,165		4,638	0,064
owner’s Education	0,881	0,006	0,476	0,427	0,627
owner’s Motivation	-0,574	0,264	-0,098	-0,554	0,042
owner’s Perception	0,509	0,341	0,133	1,973	0,038
Socialization of MSMEs standard	0,789	0,342	0,424	2,306	0,025

4.1 The Owner’s Education Factor

Based on data obtained from MSMEs at the Setono Batik Market Pekalongan, the owner’s educations variable has a positive coefficient at 0.881. A positive coefficient indicates that as the value of the owner’s educations variable increases, the mean of the MSMEs Accounting Standards Implementation variable also tends to increase. But the significance value of the variable is $0.627 > 0.05$ indicates that the owner’s educations has no effect on the implementations of MSMEs Accounting Standards. Thus, Hypothesis 1 which states that owner’s Education has an effect on the implementations of MSMEs Accounting Standards in the MSMEs at the Setono Batik Market Pekalongan, is rejected.

From the results of the description of respondents based on educations, it can be seen that most of the respondents’ last educations on a high school. The level of educations that has been taken does not affect the perceptions or view of MSME’s towards the preparation of financial reports based on applicable standards, if a person is willing to learn or understand financial statements, it will be easy to apply financial statements in their business in accordance with MSMEs Accounting Standards.

The results of this study are in line with research conducted by Tuti [13], which states that MSME’s with a low educational background but who have a desire to learn and participate in Socialization regarding bookkeeping financial statements, they will be able to understand financial statements that are correct and in accordance with standards. Now there are many non-formal institutions or Socialization and seminars related to accounting, which can be attended to increase understanding of financial statement bookkeeping. Education determinants actually should change their proxy from the formal education of the owner to the informal education. Informal education could be a intensive trainings, certification, or even online course that held by many.

4.2 The Owner’s Motivation Factor

Based on data obtained from MSMEs at the Setono Batik Market Pekalongan, the owner’s motivations variable has a negative coefficient at 0.574. A negative coefficient indicates that as the value of the owner’s educations variable increases, the mean of the MSMEs Accounting Standards Implementation variable tends to decrease. But the significance

value of the variable is $0.042 < 0.05$ indicates that the owner's education has the effect on the implementations of MSMEs Accounting Standards but not aligned with the hypothesis.

Thus, Hypothesis 2 which states that the owner's Motivation has an effect on the Implementation of MSMEs Accounting Standards in the business of MSMEs at the Setono Batik Market Pekalongan is rejected. The owner's motivations affected the implementations of MSMEs Accounting Standards in MSMEs at the Setono Batik Market Pekalongan because there are still many MSMEs actors who already know or understand the applicable information technology, but are still reluctant to make financial reports in accordance with MSMEs Accounting Standards because the money reports incoming and outgoing money is considered sufficient. Regarding operations, the owners also only rely on records of the number of goods in stock. From this simple record, they feel they can run their business well and sustainably. Even the motivations to develop a business does not use bank credit as a strategy so that compiling financial reports in accordance with MSMEs Accounting Standards is not considered necessary.

The results of this study are in line with research conducted by Tuti [13] which states that the owner's motivations does not affect the need for SAK-ETAP for MSMEs. The owner's motivations does not encourage MSMEs to understand the need for SAK-ETAP and its application in their business. However, Pratiwi [5] states that the owner's motivations has an effect on the implementations of SAK-ETAP on MSMEs. An MSME actor who understands information technology tends to want to be able to apply SAK-ETAP better in his business financial statements.

Community is also important for business owner to get a growth mindset so they have the motives to develop their capital so they could make an effort for fundraising from bank or the fintech, but once again, it requires financial report to get some funding. Many msme have already make a simple bookkeeping just for the cash they received or spend, plus they had the stock report. So they actually have the need to maintain their financial of their business. That was a form of perception that they should realized. It could be a challenge for the business owner to realize that they have that kind of perception, especially when they didn't really get the questionnaire they answered. The easier questionnaire to understand, the better determinant could predict the effect. Business owner should have the vision that means a goals they want to achieve so that is basically a motivation that oneself had for running their business well. Some owner only focused on the effort for increasing sales but forget to increase their capital. Though for increasing the capital it should be align with the requirements these nowadays for giving some funds to every MSMEs business.

4.3 The Owner's Perception

Based on data obtained from MSMEs at the Setono Batik Market Pekalongan, the owner's perceptions variable has a positive coefficient as 0.509. A positive coefficient indicates that as the value of the owner's perceptions variable increases, the mean of the MSMEs Accounting Standards Implementation variable also tends to increase. But the significance value of the variable is $0.038 < 0.05$ indicates that the owner's perceptions has the effect on the implementations of MSMEs Accounting Standards.

Thus, Hypothesis 3 which states that the owner's Perception has an effect on the implementations of MSMEs Accounting Standards in the business of MSMEs at the Setono Batik Market Pekalongan is accepted. Every business actor has a different perceptions of financial statements. If they think that compiling financial reports is important and provides greater benefits than the costs incurred, then business actors will prepare financial reports in accordance with MSMEs Accounting Standards. In addition, there is a perceptions that by making financial reports in accordance with MSMEs Accounting Standards they assume that their business will get better. The results of this study are in line with research conducted by Uma Dewi, et al. [14], the perceptions of MSME's can change the thinking that originally considered it difficult to compile financial reports.

Community is also important for business owner to get a growth mindset so they have the motives to develop their capital so they could make an effort for fundraising from bank or the fintech, but once again, it requires financial report to get some funding. Many msme have already make a simple bookkeeping just for the cash they received or spend, plus they had the stock report. So they actually have the need to maintain their financial of their business. That was a form of perception that they should realized.

4.4 The MSMEs Accounting Standards Socialization

Based on data obtained from MSMEs at the Setono Batik Market Pekalongan, the MSMEs Accounting Standards Socialization variable has a positive coefficient as 0.789. A positive coefficient indicates that as the value of the owner's perceptions variable increases, the mean of the MSMEs Accounting Standards Implementation variable also tends to increase. But the significance value of the variable is $0.025 < 0.05$ indicates that the MSMEs Accounting Standards Socialization has the effect on the implementations of MSMEs Accounting Standards.

Thus, Hypothesis 4 which states that the MSMEs Accounting Standards Socialization has an effect on the Implementation of MSMEs Accounting Standards in the business of MSMEs at the Setono Batik Market Pekalongan is accepted. The existence of the newly issued SAK EMKM is expected to be applied by MSME actors by carrying out various Socialization so that it is hoped that later the community or MSME actors in Pekalongan City can apply it in preparing their business financial reports. The higher the Socialization of SAK EMKM will increase the application of SAK EMKM in the city of Pekalongan, especially for Pekalongan Batik entrepreneurs. Shonhadji and Djuwito [15] stated that the Socialization of SAK EMKM strongly supports MSME actors in understanding how to use and benefit from using SAK EMKM so that according to researchers based on the results obtained, it will increase the application of SAK EMKM. The results of this study are also in line with research conducted by Pratiwi [5] which states that the Socialization of SAK EMKM can influence the thinking of SMEs in outlining the complexity of sales transactions.

5 Research Conclusion

Owner's Educations and owner's Motivations are not determinants of MSMEs Accounting Standards implementations. While the owner's Perception and the Socialization

of MSMEs Accounting Standards has a positive influence on the Implementation of MSMEs Accounting Standards so both of them are the determinant of the implementations of MSMEs Accounting Standards. The issuance of MSMEs Accounting Standards is expected to be widely implemented by MSME's by carrying out various Socialization so that it is hoped that later the Batik community or MSMEs in Pekalongan can for preparing financial reports. The more of Socialization of MSMEs Accounting Standards will increase the implementations of MSMEs Accounting Standards in Pekalongan, especially for Batik MSME's.

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