

CHAPTER V

CONCLUSION

5.1. Conclusion

This research was conducted to analyze the influence of independent variables, which are Educational Level (X_1), Educational Background (X_2), Accounting Training (X_3), Business Scale (X_4), and Business Age (X_5) on the dependent variable that is the entrepreneurs' understanding of SAK EMKM (Y). Based on the results and discussion of the research that has been done, it can be concluded as follows:

1. The educational level variable has a significant influence on the entrepreneurs' understanding of SAK EMKM. This shows that the high and low levels of educational of entrepreneur will affect entrepreneur' understanding of SAK EMKM.
2. The educational background variable has a significant influence on the entrepreneurs' understanding of SAK EMKM. This shows that entrepreneur who have background educational from economics will better understand SAK EMKM-based accounting than entrepreneur with educational background from non-economics.
3. The accounting training variable has a significant influence on the entrepreneurs' understanding of SAK EMKM. This shows that entrepreneur who have attended accounting training will better understand

accounting based on SAK EMKM compared to entrepreneur who don't have attended accounting training.

4. The business scale variable has a significant influence on the entrepreneurs' understanding of SAK EMKM. This is because the bigger the business will have a complex structure to have employees in the financial sector who understand accounting based on SAK EMKM.
5. The business age variable has no significant influence on the entrepreneurs' understanding of SAK EMKM. This is because many new businesses have a better accounting understanding based on SAK EMKM.

5.2. Implications

This research offers simple implications related entrepreneurs' understanding of SAK EMKM. The implications of this research as follows:

1. For Writer/ Researcher

For researchers, this study provides new knowledge about how entrepreneurs understand SAK EMKM, especially for entrepreneurs who are be foster partners by Bukit Asam CSR Unit. This research is also used as a requirement to obtain a degree in accounting.

2. For Entrepreneurs

This study proves that the characteristics of entrepreneurs greatly influence the entrepreneurs' understanding of SAK EMKM. This can be a consideration for entrepreneurs to upgrade soft skills in order to increase their financial literacy towards SAK EMKM. According to financial literacy

theory, limited financial literacy will result in inaccurate financial decision making and a lack of financial planning for the future. Limited financial literacy in a person will also lead to unfocused spending and can make bad financial decisions.

3. For CSR Unit of Bukit Asam Company

CSR Unit of Bukit Asam Company is expected to pay attention to the entrepreneurs' understanding of SAK EMKM in order to further enhance entrepreneurial insight and advance business. This research is expected to be a consideration for the Bukit Asam CSR Unit to prepare additional activities in order to increase entrepreneurs' understanding of SAK EMKM, for example by being more active in conducting accounting dissemination for fostered partners.

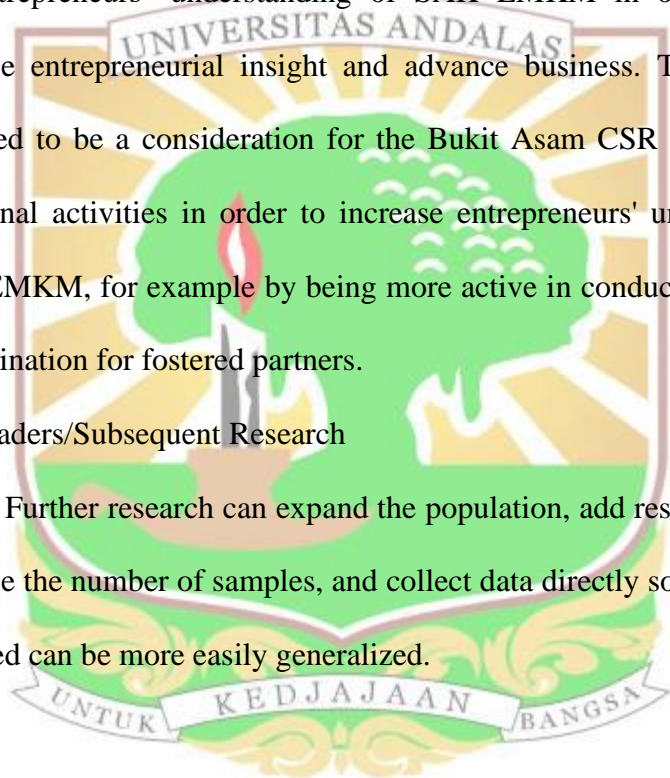
4. For Readers/Subsequent Research

Further research can expand the population, add research variables, increase the number of samples, and collect data directly so that the results obtained can be more easily generalized.

5.3. Limitations

In this study, there are several limitations. Research limitations are as follows:

1. Research conducted is limited to the entrepreneurs of MSMEs foster partners of Corporate Social Responsibility (CSR) Bukit Asam Company.

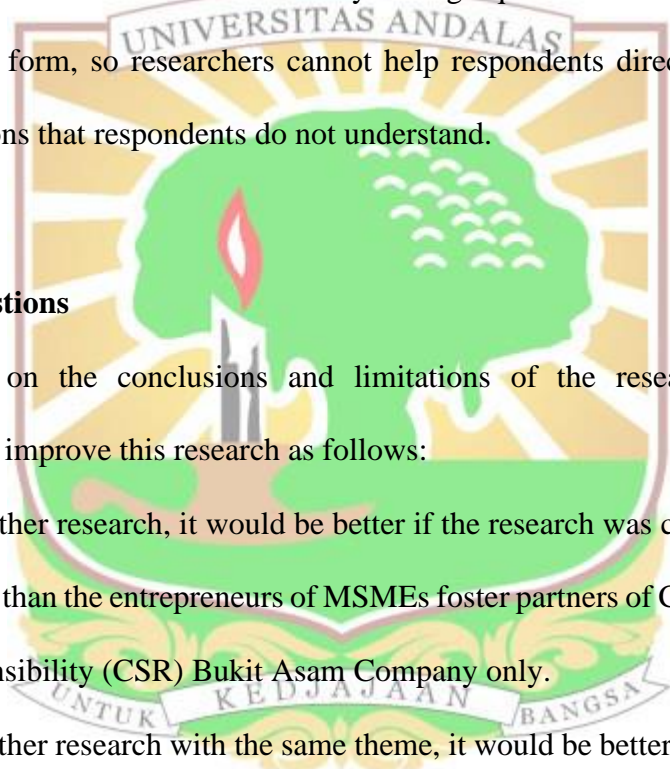


2. Only the educational level, educational background, accounting training, business scale, and business age variables were tested in this study.
3. The number of samples is only 30 for each sector with the proportion of each *Rumah BUMN Bukit Asam*, so it cannot represent the number of MSMEs foster partner of Corporate Social Responsibility (CSR) Bukit Asam Company.
4. The data collection method is only through questionnaires distributed via google form, so researchers cannot help respondents directly if there are questions that respondents do not understand.

5.4. Suggestions

Based on the conclusions and limitations of the research, there are suggestions to improve this research as follows:

1. For further research, it would be better if the research was carried out more widely than the entrepreneurs of MSMEs foster partners of Corporate Social Responsibility (CSR) Bukit Asam Company only.
2. For further research with the same theme, it would be better to add research variables on the entrepreneurs' understanding of SAK EMKM, for example, ages, gender, perception entrepreneur, and so on.
3. For further research with the same theme, it is hoped that more research samples will be used so that the results will be more generalized.



4. For further research, it would be better if the questionnaire was distributed directly. It would be better if the interview method were added so that the results were more precise and accurate.

