

CHAPTER V

CONCLUSIONS, IMPLICATION, AND LIMITATION

A. Conclusions

Based on the results of research, analysis, and discussion on the readiness of the implementation of SAK EMKM in the three SMEs in Banyumas Regency that have been done, it can be concluded that it is not ready to implement SAK EMKM. The reason is from the three SMEs studied, only one was felt to be able to implement SAK EMKM while the other two SMEs were not ready to implement SAK EMKM. It can be seen in the factors that affect it as follows:

1. Kopi Kebon is not ready to implement SAK EMKM, because the factor that causes Kopi Kebon to be considered unprepared include a lack of understanding of accounting and SAK EMKM, a lack of financial report for the business, and doesn't have of adequate employees who understand how to make reports using SAK EMKM.
2. SAK EMKM is ready to implement by Milkmax Management. Because of the factor that makes it ready to implement it may be shown in Milkmax Management's financial accounts. When queried about its capacity to prepare financial statements according to SAK EMKM, it stated that it already has sufficient workers familiar with SAK EMKM and accounting
3. Kopi Susu Indonesia is not ready to implement SAK EMKM. Because of the factor that make it not ready, doesn't have of adequate employees who understand how to make reports using SAK EMKM, never have heard of SAK EMKM, and have seen that financial statement are not yet compatible with SAK EMKM components.

4. It can be seen in the results of the research that several factors are obstacles to the readiness of SMEs in implementing SAK EMKM as follows:
- a. The lack of knowledge about SAK EMKM owned by the three SMEs.
 - b. The government conducts no training or socialization to SMEs regarding SAK EMKM reporting.
 - c. Limited capital and require more costs to recruit finance employees who understand bookkeeping.

B. Implications

From the research results, researchers can provide suggestions as follows:

1. For further researchers:
 - a. It is advisable to provide guidance and assistance in making reports following SAK EMKM to continue the information from the results of this study.
 - b. Adding research objects in other areas to require SMEs to be researched.
2. For the government, it is advisable to conduct socialization and training to SMEs regarding the preparation of financial reports following SAK EMKM so that SMEs are expected to gain new knowledge about the preparation of financial statements following financial accounting standards.
3. For SMEs, the initiative should seek information about the issuance of SAK EMKM and reports following SAK EMKM. When the government conducts socialization and training SMEs, players are not surprised and can participate in the training.

C. Limitation

This research has limitations such as Covid-19 is an obstacle that makes this research slow, such as making promises to the owner and making research permits; when conducting observations and in-depth interviews, it is necessary to pay attention to health programs using masks and hand sanitizer. After the COVID-19 pandemic, it is not easy to conduct research due to the condition of SMEs that are still recovering with their businesses, so it is challenging to ask permission to conduct research on SMEs after the pandemic.

It is hoped that further research can expand its population coverage with diverse sectors in the beverage sector. However, food or clothing can be the research object by looking at how prepared the implementation of SAK EMKM is. It increases the number of research objects so that the quality of information obtained is more varied after the Covid-19 pandemic improves. Judging from the study results, factors that affect the readiness of SAK EMKM can be indicators in the future so that they become indicators that need to be considered for further research and can accompany SMEs to make records following financial accounting standards especially SAK EMKM. It is hoped that with the limitations of this study, further research can be completed.