

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusions

Based on the results of the research and discussions conducted regarding the analysis of factors influencing the implementation of SAK EMKM in restaurant business, we can conclude that:

1. Business scale has negative effect on the implementation of SAK EMKM in restaurant businesses at Banyumas Regency.
2. Accounting socialization has positive effect on the implementation of SAK EMKM in restaurant businesses at Banyumas Regency.
3. Accounting knowledge has negative effect on the implementation of SAK EMKM in restaurant businesses at Banyumas Regency.

B. Implications

1. Theoretical implications
 - a. Based on the results of the research, it is necessary to increase the implementation of financial reports, especially for restaurant business actors which can be implemented through training such as seminars, discussions or through digital media to find out how to prepare financial reports so that the financial reports produced by restaurant business actors are high quality. In that way, business actors can make

decisions about which resources need to be increased, maximized, or added for aim the progress of the business itself. How big the business they have, they will need it most for sustainable of their business.

- b. As a reference for further research that analyzes the topic of factors influencing the implementation of SAK EMKM.

2. Practical implications

- a. It is hoped that Cooperatives, SMEs and the Ministry of Industry and Trade in Banyumas Regency will be able to obtain information on the progress of implementation of SAK EMKM in Banyumas Regency. The factors driving business actors to implement SAK EMKM are the desire to prepare financial reports for restaurant business actors in Banyumas Regency and the expected quality of financial reports for restaurant business actors.
- b. For restaurant businesses in Banyumas Regency, it is expected to make financial reports by implementing SAK EMKM because with financial reports that meet standards, decision making for restaurant business actors for business progress and resilience will be easier.

C. Limitations and Suggestions

1. Limitations

- a. Although this survey was conducted in a Post-Covid-19 pandemic and the distribution of questionnaires was direct, the lack of a survey approach to inquire into information relevant to the implementation of

SAK EMKM among restaurant business actors was a physical distancing. It was due to conducting a survey. So many business actors did not accompany me when answering the questionnaire.

- b. Limited information regarding the implementation of SAK EMKM on related restaurant business actors. Many business owners submit interviews and questionnaires to employees so that the expected results are not very effective.

2. Suggestions

- a. For further research, it is hoped that they will approach respondents more so that more information can be obtained.
- b. For further research, it is expected to take a deeper approach to restaurant business actors.

