

V. CONCLUSIONS AND IMPLICATIONS

5.1 Conclusions

Based on the analysis, research results, and discussion, the following results are confirmed:

1. Perception of MSME actors affects positively on the implementation of SAK EMKM
2. Information technology has a negatively on the implementation SAK EMKM
3. Socialization SAK EMKM affects positively on the implementation of SAK EMKM
4. Leadership period can moderate the relationship between the perception of MSME actors on the implementation of SAK EMKM
5. Leadership period cannot moderate the relationship between information technology on the implementation of SAK EMKM
6. Leadership period cannot moderate the relationship between the socialization of SAK EMKM on the implementation of SAK EMKM.

5.2 Implications

1. Theoretical Implication

This research is expected to be useful in complementing previous literature and can be used as alternative literature to develop knowledge as well as providing reference material for other MSME accounting research.

2. Practical Implications

- a. The Department of Labour, Cooperatives, and SMEs, which also manages MSMEs in Kabupaten Banyumas, should establish a firm policy to enforce the preparation of financial statements in accordance with applicable standards. Conduct regular socialization regarding the preparation of financial statements in accordance with SAK EMKM.
- b. MSME actors are expected to be more active in socialization in order to learn the importance of using accounting information in preparing financial reports in keeping with standard specifications..
- c. There are several MSME owners who are knowledgeable of information technology, so the introduction of information technology or accounting programming is also needed. Information tools that facilitate the marketing of MSME products and can be used to help manage MSME finances.

5.3 Research Limitation

1. The types of MSME enterprises studied are still broad and also do not fully represent all MSME actors in Banyumas Regencies. There are still some types of MSME actors that can be studied, such as agriculture, livestock, fisheries, forestry, fuel, and companies in other processing sectors.
2. This study only uses variables of MSME actor perceptions, information technology, socialization SAK EMKM, and leadership period, so it is possible that some other variables can affect implementation of SAK EMKM