

V. CONCLUSION AND IMPLICATION

A. Conclusion

Based on the results of research and discussions that have been described, the following conclusions are obtained:

1. Attitude influenced the intention of MSMEs actors in the implementation of the Financial Accounting Standards for Micro, Small and Medium Entities
2. Subjective norms influenced the intention of MSMEs actors in the implementation of the Financial Accounting Standards for Micro, Small and Medium Entities
3. Perceived behavioral control did not influence the intention of MSMEs actors in the implementation of the Financial Accounting Standards for Micro, Small and Medium Entities
4. Perceived usefulness influenced the intention of MSMEs actors in the implementation of the Financial Accounting Standards for Micro, Small and Medium Entities
5. Curiosity did not influence the intention of MSMEs actors in the implementation of the Financial Accounting Standards for Micro, Small and Medium Entities
6. Intention of MSMEs actors influenced the behavior of implementation of Financial Accounting Standards for Micro, Small and Medium Entities

B. Implication

1. Theoretical Implication

This research can be beneficial for the development of accounting science, particularly in the field of behavioral accounting studies, and it can also serve as a reference for further research, specifically in research related to the use of the extended theory of planned behavior in predict and analyze implementation behavior and to show that the extended theory of planned behavior can be applied to predict and analyze implementation behavior.

2. Practical Implication

- a. The level of SAK EMKM implementation can be increased by considering the factors that influence the intention of MSME actors to implement SAK EMKM. In this study it was proven that attitudes, subjective norms and perceived usefulness contributed to increase the intention of MSMEs to implement SAK EMKM. This also has an impact on increasing the implementation of SAK EMKM among MSMEs actors
- b. The implementation of SAK EMKM can be improved in several ways, one of which is through the implementation of socialization and training for MSMEs actors with the aim that MSMEs actors no longer feel that implementing SAK EMKM is not something difficult to do, but something that has the aim of facilitating MSME actors in their financial reporting. The government and financial standard setting institutions that have an important role are expected to be able to become facilitators for MSME actors, so that more and more MSME actors know or are even able to apply

SAK EMKM to their business financial reporting.

C. Research Limitation

1. In this research, the type of business is divided into trading, services and production. This can lead to differences in research results due to different business practices, because each type of business has characteristics that are not the same between one another. For further research, it is hoped that they will try to conduct similar research in certain fields so that the research becomes more focused.
2. In this research the variables of attitude, subjective norm, perceived behavioral control, perceived usefulness and curiosity have an effect on intention of 70.2%, this shows that there are still other variables outside of this research that have an influence on intention, which is equal to 29.8%. Therefore, for further research it is expected to add other variables, such as business size, accounting knowledge or financial literacy, and the use of information technology that has the potential to influence the intention of MSMEs actors to implement SAK EMKM.