

## CHAPTER V

### CONCLUSION AND IMPLICATION

#### A. Conclusion

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

1. Owner motivation does not have a significant influence on interest in preparing accounting information for Culinary MSMEs in Purwokerto.
2. Owner commitment has a positive influence on interest in preparing accounting information for Culinary MSMEs in Purwokerto.
3. Organizational readiness has a positive influence on interest in preparing accounting information in Culinary MSMEs in Purwokerto.

#### B. Implication

##### 1. Theoretical Implication

The results of this research can offer the benefit to academics as a reference to carry out further research as well as useful for the development of accounting science in particular in the field of finance, specially in research related to the use of construction of Theory of Planned Behavior and to show that the Theory of Planned Behavior can be applied to predict the interest before the behavior to be acted.

##### 2. Practical Implication

- a. The interest of MSMEs owners to prepare accounting information in the form of financial statements can be increased by considering the factors that influence the interest to prepare accounting information.

In this study, it was proven that owner commitment and organizational readiness have a positive influence on the interest to prepare accounting information. This also shows that as long as a person have a motivation, and willing to commit to do things agreed upon and have the support from people around it is likely to them to compelled these practices.

- b. The interest of MSMEs owners to prepare accounting information in the form of financial statements can be improved in several ways. One way is through outreach, training and providing facilitation for business actors so that they feel familiar with financial reports and feel that preparing financial reports is not a difficult thing to do. In this case, the government and its staff really need a role in order to increase the existence of how important it is to prepare accounting information in the form of financial reports, even from the simplest ones, it will be very beneficial for the business development of business owners, where it is hoped that their interest in preparing financial reports will always increase in the future.

### **C. Research Limitation**

1. This research also face some difficulty to reach out the owner itself to fill out the questionnaire. So for future similar research that also targeting MSMEs owner, it is hoped that research can be overcome this limitation perhaps by going directly to the place of business with a letter

covering the research and ensuring that the data from the questionnaire is only used for the purposes of the final assignment.

