

CHAPTER V

CONCLUSIONS, IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

5.1. Conclusions

Based on the results of research and discussion, it can be concluded that:

1. Owner's education SMEs affects the use of accounting information
2. Owner's accounting knowledge owned by SME owners affects the use of accounting information
3. Business scale affects the use of accounting information
4. Age of business does not affect the use of accounting information

5.2. Implications

Based on data analysis and the results of research that have been done, it can be obtained implications as follows:

1. The higher of owner education especially in accounting, then the use of accounting information in the business will be better. Therefore, awareness is required from the owner of SMEs Batik in Banyumas Regency of the importance of education in order to achieve the use of better accounting information
2. The Government of Banyumas Regency and the Disperindag needs to improve the procurement of accounting training for small and medium entrepreneurs. The

accounting training should be in accordance with the gender and education level of the SME owner. Accounting training can be done using software or computer.

3. Small and medium business owners need to be aware of whether the number of employees in their business then it increases. If the number of employees increases, of course the use of accounting information on the company also increases.

4. For small and medium business owners it is necessary to aware of the importance of accounting information and actively to join accounting training as it is very important for decision making and for the sustainability of current and future business.

5.3. Limitations

The limitations of this study are among others:

- a. The study only focused on batik SMEs located in the district of Banyumas with quite limited the number of respondents, so this research has a limited scope.
- b. Based on the test results, it can be seen there are other variables that have not been included and have the possibility to influence the use of accounting information in Banyumas batik SMEs. For example long managers lead the company, accounting training, and motivation.

5.4. Suggestion

1. For SMEs that become subjects in this study:

a. Should the owners of small and medium enterprises implement economic transaction recording business in accordance with the accounting standards that applied on a regular basis in order that the company can control and know its financial condition, and the information obtained may be used as the basis of a decision in its business operations.

b. The serious attention is urgently needed for of the relevant governmental institutions to develop of small and medium enterprises. This is especially in the case of accounting training for the small and medium business owners to understand and implement in the accounting records properly.

c. The education of the owners of small and medium enterprises affects the use of accounting information as the higher the level of education pursued by the increased use of accounting information.

2. For further research

a. This study focuses only on SMEs batik in Banyumas. The next researcher is expected to expand the scope of research in order to contribute more meaningful. The more samples and broader location can conclude more robust.

b. The survey approach used has limitations as there are possibilities that the respondents do not understand the statement's intent, and dishonest in providing the

answer. For further research, it is expected to use direct interview method or include an open questionnaire in the study. This is because it can help in discussing the results of research and more representative of respondents answers.