

**PENGARUH KUALITAS SDM DAN PERSEPSI PELAKU UMKM
TERHADAP PENYUSUNAN LAPORAN KEUANGAN UMKM
BERDASARKAN SAK EMKM DENGAN MODERASI SOSIALISASI SAK
EMKM**

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INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas SDM dan persepsi pelaku UMKM terhadap penyusunan laporan keuangan UMKM berdasarkan SAK EMKM. Jenis penelitian yang digunakan yaitu penelitian kuantitatif dengan pendekatan deskriptif. Populasi dan sampel dalam penelitian yakni pelaku Usaha, Mikro, Kecil, dan Menengah yang terdaftar di Dinas Koperasi Usaha Kecil dan Menengah Perindustrian dan Perdagangan (DKUKMPP) Kabupaten Bantul, DIY. Penentuan sampel ditetapkan menggunakan teknik *probability sampling* dengan pendekatan *random sampling*. Banyaknya sampel dihitung dengan menggunakan rumus *slovin* dan diperoleh sampel sebanyak 398 pelaku UMKM. Data yang dikumpulkan pada penelitian ini yaitu data primer yang diperoleh dari informan dengan mendistribusikan kuesioner (angket) secara langsung dan tidak langsung seperti melalui media Google Form. Data dianalisis dengan teknik regresi linear berganda dan *Moderated Regression Analysis* (MRA) menggunakan bantuan software SPSS 25.

Hasil penelitian berdasarkan uji-t menunjukkan bahwa kualitas SDM dan persepsi pelaku UMKM berpengaruh positif signifikan terhadap penyusunan laporan keuangan UMKM berdasarkan SAK EMKM. Berdasarkan uji MRA sosialisasi SAK EMKM mampu memoderasi dan memperkuat hubungan antara kualitas SDM maupun persepsi pelaku UMKM terhadap penyusunan laporan keuangan UMKM berdasarkan SAK EMKM. Sehingga dapat disimpulkan bahwa hubungan kualitas SDM maupun persepsi pelaku UMKM dengan penyusunan laporan keuangan UMKM dapat diperkuat dengan adanya sosialisasi SAK EMKM.

Kata Kunci : UMKM, Kualitas SDM, Persepsi Pelaku UMKM, Laporan Keuangan, SAK EMKM

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***THE EFFECT OF HUMAN RESOURCE QUALITY AND MSME ACTORS'
PERCEPTION ON THE PREPARATION OF MSME FINANCIAL REPORTS
BASED ON EMKM SAK WITH MODERATION OF EMKM SAK
SOCIALIZATION***

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ABSTRACT

This study aims to determine the influence of human resource quality and the perceptions of MSMEs on the preparation of MSME financial reports based on the Indonesian Financial Accounting Standards (SAK EMKM). This study employed a quantitative approach with a descriptive approach. The population and sample comprised Micro, Small, and Medium Enterprises (MSMEs) registered with the Department of Cooperatives, Small, and Medium Enterprises, Industry, and Trade (DKUKMPP) of Bantul Regency, Yogyakarta Special Region. The sample was determined using a probability sampling technique with a random sampling approach. The sample size was calculated using the Slovin formula, resulting in a sample size of 398 MSMEs. Primary data were collected from informants by distributing questionnaires directly and indirectly, such as through Google Forms. Data were analyzed using multiple linear regression, partial (t) tests, and Moderated Regression Analysis (MRA) using SPSS 25 software.

The results of the partial (t) test indicate that human resource quality and the perceptions of MSMEs have a significant positive effect on MSME financial reporting based on the Indonesian Financial Accounting Standards (SAK EMKM). Based on the results of the Moderated Regression Analysis (MRA) test, the socialization of the EMKM SAK was able to moderate and strengthen the relationship between human resource quality and the perceptions of MSME actors regarding the preparation of MSME financial reports based on the EMKM SAK. Therefore, it can be concluded that the relationship between human resource quality and the perceptions of MSME actors with the preparation of MSME financial reports can be strengthened by the socialization of the EMKM SAK.

Keywords: MSMEs, Human Resources Quality, Perception of MSME Actors, Financial Reports, MSME SAK

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