Determinants of *SAK EMKM* Implementation in Financial Statement Preparation among Culinary MSMEs

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Abstract

Purpose – This study examines whether accounting understanding, accounting standards for MSMEs (*SAK EMKM*) dissemination, and business scale are associated with standards implementation in financial statement preparation among culinary MSMEs in Harjamukti District, Cirebon City.

Design/methodology/approach – The study adopts a quantitative survey design. The population comprises 472 culinary MSMEs registered with the Cirebon City Office of Cooperatives, Small and Medium Enterprises, Trade, and Industry. A purposive sample of 83 respondents was analyzed using multiple linear regression in IBM SPSS Statistics version 25.

Findings – *SAK EMKM* dissemination has a positive and statistically significant association with implementation, whereas accounting understanding and business scale do not show significant direct effects. The findings suggest that implementation depends not only on knowledge or organizational size but also on the availability of external implementation support.

Originality/value – The study extends the Indonesian *SAK EMKM* literature by examining culinary MSMEs in Harjamukti District and by interpreting standard implementation as a translation process in which individual capability interacts with external dissemination and organizational conditions.

Research limitations/implications – The findings may assist local government, the Indonesian Institute of Accountants (IAI), and MSME support institutions in designing more effective and sustainable *SAK EMKM* dissemination and mentoring programs.

Keywords: MSME financial reporting, SMEs accounting standards, SAK EMKM, firms' characteristics, socialization.

Article Type: Research paper

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Introduction

Indonesia's ministries and government agencies were restructured at the start of the 2024–2029 administration. Under the Red and White Cabinet, the former Ministry of Cooperatives and Small and Medium Enterprises was divided into two ministries: the Ministry of Micro, Small, and Medium Enterprises and the Ministry of Cooperatives. This restructuring is expected to substantially impact MSMEs because programs can be planned more systematically and focused more directly on MSME empowerment. One such program assists with financial statement preparation in cooperation with relevant institutions. By improving financial reporting, more MSMEs are expected to produce high-quality financial statements, evaluate their financial performance objectively, and indirectly improve their access to finance by strengthening their connections with banks (Rajagukguk, 2024).

MSMEs, which account for 99% of all business units, are essential to Indonesia's economic development. The sector absorbs approximately 96.9% of the national workforce and contributes 60.5% of gross domestic product (Indonesia, 2022). A recurring problem is the inability of many MSMEs to prepare financial statements. Some businesses maintain cash-based records of receipts and payments, while others do not. Moreover, many MSMEs do not manage and maintain their documentation properly, leaving their records poorly organized (Sari et al., 2025). Hasyim (2013) reported that only 22.5% of MSMEs prepared financial statements, whereas 77.5% did not.

Previous studies indicate that MSME financial reporting remains difficult even where simplified accounting standards are available. Rosnidah et al. (2022) found that many MSMEs in Cirebon continued to rely on simple records rather than standards-based financial statements. More broadly, research on private firms shows that the production and sophistication of financial statements depend on the economic demand for accounting information, and the benefits firms expect to obtain from reporting (Allee & Yohn, 2009). Recent reviews likewise emphasize that private-firm accounting choices reflect information-production, verification, and dissemination considerations and should not be treated as a simple consequence of firm size (Bernard & Sutherland, 2026). These perspectives suggest that *SAK EMKM* implementation is not merely a technical compliance problem.

In response to the rapid growth of MSMEs, the Indonesian Institute of Accountants (IAI) issued the Financial Accounting Standards for Micro, Small, and Medium Entities (*SAK EMKM*), effective from 1 January 2018, as guidance for MSMEs (EMKM, 2016). However, issuing the standard alone has not resolved the problem, because MSME operators continue to face various barriers to preparing financial statements in accordance with the applicable requirements. Most MSMEs continue to concentrate on marketing, product development, and sales, while financial record-keeping is not yet a priority. Consequently, financial statements have not been prepared optimally in accordance with *SAK EMKM*. Business owners often regard financial reporting as too complicated and are therefore reluctant to maintain records. Financial constraints also make it difficult to employ staff specifically responsible for financial reporting, particularly in newly established MSMEs (Arnan, Ali, & Ikram, 2025).

Preparing and maintaining financial statements is important because accounting information can support internal decisions as well as external relationships. Evidence from privately held firms indicates that more sophisticated financial statements can generate financing benefits, including improved access to credit (Allee & Yohn, 2009). At the same time, recent evidence from microenterprises in developing economies shows that accounting quality is associated with financing choices, access to credit, and business expansion plans, although the incentives to maintain higher-quality records vary substantially across firms (Aguilar et al., 2026). Thus, the value of *SAK EMKM* implementation depends not only on whether owners understand accounting but also on whether they perceive reporting as useful and receive sufficient support to translate that understanding into practice.

Common barriers include limited accounting understanding, insufficient dissemination of accounting information, and the scale of the business, among other factors. Weak human-resource capacity also contributes to difficulties in implementing *SAK EMKM* because many MSME operators lack bookkeeping or accounting skills (Rudiantoro & Siregar, 2012). Some business owners believe that

recording financial information is unnecessary (Sholehati, 2016), and many MSMEs do not fully understand the importance of financial reporting (Narsa, et al., 2012).

These findings remain relevant to current MSME conditions. Agustini and Purnamawati (2022) found that limited accounting understanding and low awareness of financial reporting continue to impede *SAK EMKM* implementation. Oktavia and Masdiantini (2023) showed that successful implementation depends not only on business owners' internal characteristics but also on external support through adequate dissemination and assistance. These constraints therefore remain relevant and warrant further investigation.

Accounting understanding is essential to financial statement preparation; without it, owners may mix business and personal transactions. A person must understand the accounting process in order to prepare financial statements that comply with applicable standards (Utami & Astuti, 2024). By actively understanding and organizing financial statements, MSME owners can assess business performance and financial position, identify challenges, and obtain meaningful information from their reports (Febriyanto, et al., 2019). Kadek Neti Mutiari (2021) found that MSME operators' accounting understanding had a positive effect on the preparation of *SAK EMKM*-based financial statements. Agustini and Purnamawati (2022) similarly indicated that greater accounting understanding is associated with more effective implementation of *SAK EMKM* in business activities.

Another factor that may affect MSME capacity is the dissemination of *SAK EMKM*, namely the process through which MSME operators learn to prepare financial statements in accordance with its provisions. Dissemination by government agencies, financial institutions, MSME associations, and other relevant parties is intended to provide a more comprehensive understanding of transparent and accurate financial management (Darmasari and Wahyuni, 2020). Effective dissemination can improve business owners' ability to prepare compliant financial statements and their awareness of the usefulness of financial information in managing a business (Ekaristi, et al., 2023). Salmiah & Siregar (2015) found that *SAK EMKM* dissemination strongly influenced compliant financial statement preparation, whereas Dewi et al. (2024) found no significant effect on *SAK EMKM* adoption.

In addition to accounting understanding and limited dissemination, business scale may influence *SAK EMKM* implementation. Small MSMEs tend not to prepare standards-compliant financial statements because they consider their operations relatively simple (Hariani & Maharani, 2024). Such businesses often focus on determining profit margins and do not perceive a need for formal reporting formats. Kurniawati and Rahayu (2023) found that business scale had a positive and significant effect on *SAK EMKM* adoption. By contrast, Krisna and Purwanti (2023) found no significant effect of business scale on MSMEs' preparation of *SAK EMKM*-based financial statements.

According to West Java Provincial Government data, Cirebon City had approximately 61,234 MSMEs in 2023, a relatively low number compared with most other regencies and cities in West Java (Jabar, 2023). Among Cirebon's MSME activities, the culinary sector is economically active and requires sound financial management. This study therefore focuses on culinary MSMEs in Harjamukti District, an area with growing MSME activity. There remains considerable scope to improve MSME competitiveness and capacity, including financial management and *SAK EMKM* implementation, to support sustainable business development. MSMEs play a strategic role in the regional economy through employment, regional income, local economic activity, and more equitable development; accordingly, the quality of their financial management requires attention. The 2024–2029 government also restructured the former Ministry of Cooperatives and SMEs into the Ministry of Micro, Small, and Medium Enterprises and the Ministry of Cooperatives. This policy is expected to strengthen MSME development, including business owners' capacity to prepare financial statements in accordance with *SAK EMKM*.

Against this background, the principal problem is business owners' limited ability to prepare financial statements in accordance with *SAK EMKM*. The broader SME accounting literature also shows that standard implementation can be constrained by limited expertise, resources, guidance, and perceived costs and benefits (Perera & Chand, 2015). As such, this paper aims to examine *SAK EMKM*

implementation among culinary MSMEs in Harjamukti District, Cirebon City. The present study therefore provides a context-specific test while connecting Indonesian evidence to the wider literature on SME financial reporting and accounting-standard implementation. Rather than assuming that accounting knowledge automatically produces compliant reporting, the study examines whether knowledge, external dissemination, and organizational scale are associated with implementation in a setting characterized by predominantly owner-managed micro and small businesses.

Literature Review

Behavioral Accounting Theory

Behavioral Accounting Theory explains how accounting decisions and practices are influenced by individual behavior, knowledge, psychological factors, and the social environment (Birnberg, 2011). In the MSME context, this perspective implies that understanding an accounting standard is necessary but may not be sufficient for implementation. Owners may possess accounting knowledge yet choose not to prepare standards-based statements when the perceived benefits are low, reporting routines are costly, or external support is weak. This interpretation is consistent with evidence that privately held firms vary substantially in the production and sophistication of financial statements according to their information needs and expected benefits (Allee & Yohn, 2009).

Contingency Theory

According to Otley (1980), contingency theory holds that no single accounting system is universally appropriate because effectiveness depends on organizational and environmental conditions. Chenhall (2007) further emphasizes the importance of organizational characteristics such as size, environment, technology, and structure. In this study, business scale represents an organizational characteristic that may affect transaction complexity and the perceived need for formal reporting. However, recent research on private firms cautions against assuming that size alone determines accounting practices because private firms differ in information demands, regulatory exposure, and organizational characteristics (Bernard & Sutherland, 2026). Business scale is therefore expected to matter, but its effect may depend on the surrounding implementation environment.

SME Financial Reporting and Standard Implementation

The implementation of an SME accounting standard should be understood in relation to the purpose and demand for financial information. Allee and Yohn (2009), using evidence from privately held small businesses, show that firms differ in whether they produce financial statements and in the sophistication of those statements, and that higher-quality reporting can generate financing benefits. This suggests that accounting-standard implementation is partly an economic choice shaped by expected usefulness rather than solely by technical knowledge. Bernard and Sutherland (2026) similarly argue that private-firm accounting research should consider how firms produce, verify, and disseminate information under weaker and more heterogeneous regulatory conditions.

Perera and Chand (2015) identify expertise, resources, transition issues, and cost–benefit considerations as persistent challenges in SME accounting-standard adoption. More recently, Perera et al. (2025) demonstrate that the availability and design of accounting guidance can affect reporting judgments. Wijekoon et al. (2025) further show that the decision usefulness of SME financial statements depends on credibility, relevance, and users' information needs. These findings are relevant to *SAK EMKM* because dissemination is not simply the transmission of information: it can reduce uncertainty about how the standard should be interpreted and applied. Evidence from SME owners and accountants also shows that the usefulness of financial information varies across users and firm sizes (Wijekoon et al., 2023). Accordingly, the present study conceptualizes implementation as the outcome of individual capability, external dissemination, and organizational conditions.

Accounting Understanding

According to KBBI (n.d.), to understand means to comprehend or know something correctly, while understanding is the process of comprehending something in depth rather than merely memorizing it. The concept therefore goes beyond awareness and includes the ability to interpret, explain, or apply an idea. Accounting understanding may accordingly be defined as the ability to assess, classify, and present the components of financial statements (Pitoyo & Sitawati, 2017). From a Behavioral Accounting Theory perspective, an individual's knowledge and understanding influence behavior in the accounting process. MSME owners who understand accounting are more likely to prepare financial statements correctly. Oktavia and Masdiantini (2023), Agustini and Purnamawati (2022), and Kadek Neti Mutiari (2021) showed that better accounting understanding tends to encourage more effective *SAK EMKM* implementation. A deeper understanding enables owners to prepare compliant statements because they know the basic accounting concepts and how to apply them. However, Fitrianti and Murad (2025) found no significant effect. This inconsistency requires further testing among culinary MSMEs in Harjamukti District, Cirebon City.

SAK EMKM dissemination refers to the process through which MSME operators receive information, explanation, training, and assistance concerning the requirements and application of the standard. Dissemination can operate as an external implementation mechanism because it reduces uncertainty about what the standard requires and how accounting practices should be performed. Perera and Chand (2015) identify expertise, resources, and practical implementation difficulties as important barriers to SME standard adoption, while Perera et al. (2025) show that the amount and form of guidance available to preparers can affect reporting judgments. In the Indonesian context, dissemination therefore represents more than awareness-building: it can provide the practical infrastructure required to convert knowledge into compliant reporting behavior. As such, the first hypothesis is formulated as follows:

H1: Accounting understanding has a positive effect on SAK EMKM implementation in MSME financial statement preparation.

SAK EMKM Dissemination

Toruan et al. (2020) define socialization as a learning process involving patterns of social interaction that are adapted to an individual's social role and status. Through this process, individuals learn their roles and are able to exercise their rights and obligations in accordance with the social and cultural context. *SAK EMKM* dissemination is a learning process that helps individuals understand the responsibilities and rules governing implementation, coordinate their behavior with others, and adapt to particular circumstances. Behavioral Accounting Theory suggests that accounting practices are influenced by personal behavior and the individual's social and environmental context. *SAK EMKM* dissemination is an external stimulus that can change MSME owners' perceptions, attitudes, and motivation regarding the usefulness of financial statements. It can foster a positive view of accounting standards and motivate implementation. Darmasari and Wahyuni (2020), Salmiah & Siregar (2015), and Oktavia and Masdiantini (2023) reported a positive effect of *SAK EMKM* dissemination on implementation. Continuous dissemination can improve business owners' understanding, awareness, and readiness. However, Dewi et al. (2024) found no significant effect, indicating a need for further testing across MSME characteristics and locations, including Cirebon's culinary sector. Therefore, the second hypothesis is formulated as follows:

H2: SAK EMKM dissemination has a positive effect on SAK EMKM implementation in MSME financial statement preparation.

Business Scale

Law No. 20 of 2008 defines business scale as a classification based on capital, net assets, and annual sales, through which a business may be categorized as micro, small, medium, or large. Article 6 specifies the following business-scale categories (Republic of Indonesia, 2008):

a) A small enterprise has net assets of more than IDR 50 million and up to IDR 500 million, excluding land and buildings, and annual sales of more than IDR 300 million and up to IDR 2.5 billion; and
b) A medium enterprise has annual sales of more than IDR 2.5 billion and up to IDR 50 billion and net assets of more than IDR 500 million and up to IDR 10 billion, excluding land and buildings.

From a contingency-theory perspective, the design and use of accounting systems should fit organizational size, business environment, technology, and structure (Chenhall, 2007). Business scale may therefore affect demand for accounting information because growing firms typically face more transactions and more complex information requirements. Nevertheless, the relationship is not deterministic. Research on private firms shows that accounting practices are shaped by heterogeneous information demands and regulatory conditions, while recent evidence on microenterprises suggests that owners' incentives and financing needs can be more important than formal size alone (Aguilar et al., 2026; Bernard & Sutherland, 2026). In Harjamukti's predominantly owner-managed culinary MSMEs, operational processes may be sufficiently similar across size categories that scale has limited incremental explanatory power. Therefore, the second hypothesis is formulated as follows:

H3: Business scale has a positive effect on SAK EMKM implementation in MSME financial statement preparation.

Methods

This study uses an associative quantitative approach to examine relationships among variables. Quantitative research is grounded in positivism and tests hypotheses in a defined sample by collecting data with research instruments and analyzing them statistically (Sugiyono, 2020). Data from the Cirebon City Office of Cooperatives, Small and Medium Enterprises, Trade, and Industry indicate that 472 culinary MSMEs operate in Harjamukti District (DKUMP, 2025). The population comprises all objects that meet the characteristics established by the researcher (Sugiyono, 2020). The sample consisted of 83 respondents selected through purposive sampling. This method was used because the study required respondents with characteristics relevant to the research objectives. Not all MSMEs have experience in financial statement preparation or knowledge of *SAK EMKM*; specific criteria were therefore needed to obtain relevant data.

Respondents were drawn from culinary MSMEs in Harjamukti District, Cirebon City, that met the study's sampling criteria. Eligible MSMEs had operated for at least one year, maintained financial records even if only in a simple form, and were willing to complete the questionnaire. The respondents were therefore considered to have sufficient experience in business operations and financial management. The sample size was determined using Slovin's formula with a 10% margin of error.

The indicators for accounting understanding (X1) were adapted from the Conceptual Framework of Financial Reporting (Ikatan Akuntan Indonesia, 2019) and *SAK EMKM* (Ikatan Akuntan Indonesia, 2016). The indicators for *SAK EMKM* dissemination (X2) were adapted from Embu et al. (2024). The indicators for business scale (X3) were adapted from Embu et al. (2024). Finally, the indicators for *SAK EMKM*-based financial statement preparation (Y) were adapted from the Conceptual Framework of Financial Reporting (Ikatan Akuntan Indonesia, 2019) and *SAK EMKM* (Ikatan Akuntan Indonesia, 2016).

The data were analyzed using IBM SPSS Statistics version 25. The analysis comprised instrument-quality tests for validity and reliability; classical-assumption tests for normality, multicollinearity, and heteroscedasticity; and multiple linear regression to examine the effects of the independent variables on the dependent variable. The t-test, F-test, and coefficient of determination (R^2) were subsequently used to test the hypotheses and assess the model's explanatory power.

The research model tests the direct effects of accounting understanding, *SAK EMKM* dissemination, and business scale as independent variables on *SAK EMKM* implementation as the dependent variable through multiple linear regression.

Results

Table 1 shows the indicators for accounting understanding (X1). All questionnaire items were valid because their calculated R-values exceeded the critical R-value of 0.2159.

Table 1. Validity test results for accounting understanding

No.	Indicator	Calculated R-value
1	I understand how transactions are recorded in accounting.	0,870
2.	I understand the difference between equity, liabilities, and assets.	0,751
3	I am familiar with the terms "revenue" and "expenses" in business.	0,638
4	I can distinguish between business and personal transactions.	0,674
5	I can routinely record purchases of merchandise.	0,705
6	I know how to record credit and cash sales.	0,953
7	I can record business operating expenses.	0,743
8	I understand the importance of transaction evidence.	0,778
9	I understand that *SAK EMKM* requires the preparation of a statement of financial position.	0,906
10	I understand that *SAK EMKM* requires an income statement.	0,906
11	I understand that financial reporting is used to evaluate performance.	0,795
12	I can prepare reports in accordance with *SAK EMKM* because I understand accounting.	0,925
13	My business reports become more organized and structured when I understand accounting.	0,858

The indicators for *SAK EMKM* dissemination (X2) are shown in Table 2. All questionnaire items were valid because their calculated R-values exceeded the critical R-value of 0.2159.

Table 2. Validity test results for *SAK EMKM* dissemination

No.	Indicator	Calculated R-value
1.	*SAK EMKM* dissemination materials improve my understanding of financial management for small and medium enterprises, and the MSME Cooperative Office presents the material clearly.	0,831
2.	*SAK EMKM* dissemination increases my motivation to succeed in entrepreneurship.	0,829
3.	It is easy for me to obtain information about the time and location of *SAK EMKM* dissemination activities.	0,842
4.	I believe that substantial information, references, and guidance on *SAK EMKM* are available.	0,643
5.	*SAK EMKM* dissemination has improved my understanding of the administrative procedures involved in starting a small business.	0,880

No.	Indicator	Calculated R-value
6.	*SAK EMKM* dissemination helps me understand the specific steps required to start a small or medium enterprise.	0,867
No.	Indicator	Calculated R-value
7.	Dissemination helps me make better financial assessments.	0,799
8.	*SAK EMKM* dissemination helps me understand the relevant accounting requirements.	0,845

Table 3 shows the indicators for business scale (X3). All questionnaire items were valid because their calculated R-values exceeded the critical R-value of 0.2159.

Table 3. Validity test results for business scale

No.	Indicator	Calculated R-value
1.	I have sufficient personnel to meet my business's operational needs.	0,711
2.	I believe that having too many employees can reduce productivity.	0,727
3.	I believe that an increase in total revenue indicates that my business is growing.	0,766
4.	I believe that a successful marketing plan can increase total sales sustainably.	0,795
5.	I believe that an increase in total assets can provide the business with a competitive advantage.	0,726
6.	I believe that changes in the economy can affect a business's total asset value.	0,755

As shown in Table 4 presents the indicators for *SAK EMKM*-based financial statement preparation (Y). All questionnaire items were valid because their calculated R-values exceeded the critical R-value of 0.2159.

Table 4. Validity test results for *SAK EMKM* implementation in MSME standards

No.	Indicator	Calculated R-value
1.	I routinely document every business transaction (sales, purchases, and expenses).	0,648
2.	I retain transaction documentation, such as receipts, invoices, and notes.	0,699
3.	I record both credit and cash transactions in my business records.	0,849
4.	I maintain a list of business assets (cash, inventory, equipment, and receivables).	0,699
5.	I maintain clear records of my business payables.	0,717
6.	I separate my personal assets from business cash.	0,648
7.	I record all income generated by the business.	0,548
8.	I record all operating expenses (electricity, raw materials, transportation, and rent).	0,635

No.	Indicator	Calculated R-value
9.	At the end of each six-month period, I calculate the business's profit or loss.	0,707
10.	I prepare a statement of financial position in accordance with *SAK EMKM*.	0,781
11.	I use financial data to evaluate the condition of my business.	0,670
12.	I make business assessments based on financial data.	0,685

Table 5 shows that every variable had a Cronbach's alpha greater than 0.60, indicating that the questionnaire was reliable.

Table 5. Reliability test results

Variable	Cronbach's Alpha
Accounting Understanding (X1)	0,956
SAK EMKM Dissemination (X2)	0,922
Business Scale (X3)	0,820
SAK EMKM-Based Financial Statement Preparation (Y)	0,896

The results of the regression assumption test show that all independent variables had VIF values of no more than 10 and tolerance values of at least 0.10, as shown in Table 6. The regression model therefore showed no problematic multicollinearity among the independent variables and was considered suitable for the analysis. The heteroscedasticity test using a scatterplot revealed that the residual points are randomly distributed and show no discernible pattern, indicating no evidence of heteroscedasticity in the regression model. Similarly, the scatter plot graph revealed that the plotted points are distributed around and follow the diagonal line, indicating that the data are normally distributed.

Table 6. Multicollinearity test results

	Collinearity Statistics	
Model	Tolerance	VIF
Accounting Understanding	0,281	3,555
SAK EMKM Dissemination	0,283	3,530
Business Scale	0,981	1,019

Table 7 presents the results of the regression test. The regression equation applied based on the results above is Y = a + b1X1 + b2X2 + b3X3.

Table 7. Multiple linear regression results

	Unstandardized	Coefficient	Standardized Coeff.		
Model	B	Std. Error	Beta	t	Sig.
Constant	22.920	1.246		18.399	0.000
Accounting Understanding	0.038	0.038	0.115	0.996	0.323
SAK EMKM Dissemination	0.460	0.070	0.760	6.615	0.000
Business Scale	0.012	0.045	0.017	0.278	0.782

The results may be interpreted as follows:

a. Accounting understanding had a coefficient of 0.038, a t-statistic of 0.996, and a significance level of 0.323 (>0.05). Accounting understanding therefore had no significant effect on *SAK EMKM*-based financial statement preparation, and H1 was not supported.
b. *SAK EMKM* dissemination had a coefficient of 0.460, a t-statistic of 6.615, and a significance level of 0.000 (<0.05). It therefore had a positive and significant effect on *SAK EMKM*-based financial statement preparation, and H2 was supported.
c. Business scale had a coefficient of 0.012, a t-statistic of 0.278, and a significance level of 0.782 (>0.05). Business scale therefore had no significant effect on *SAK EMKM*-based financial statement preparation, and H3 was not supported.

Table 8 reports the adjusted R^2 of 0.731. Thus, the independent variables explain 73.1% of the variation in *SAK EMKM*-based financial statement preparation, while the remaining 26.9% is attributable to factors not included in the research model.

Table 8. Coefficient of determination

Model Summary				
Model	R	R Square	Adjusted R^2	Std. Error of the Est
1	0.861[a]	0.742	0.731	1.17768

Table 9 reports an F-statistic of 66.163 with a significance level of 0.000 (<0.05). Accordingly, the variables of accounting understanding, *SAK EMKM* dissemination, and business scale jointly satisfy the regression model's overall significance test.

Table 9. F-test results

		Sum of Squares	df	Mean Square	F	Sig
1	Regression	275.288	3	91.763	66.163	0.000
	Residual	95.698	154	1.387		
	Total	370.986	159			

The hypothesis test produced a significance level of 0.323 (>0.05) for accounting understanding; H1 was therefore rejected. The finding indicates that accounting understanding, as measured in this study, does not have a statistically significant direct association with SAK EMKM-based financial statement preparation. This result is consistent with Dewi et al. (2024) and Fitrianti and Murad (2025). The inconsistency is theoretically meaningful because knowledge and implementation are not necessarily the same behavioral outcome.

One explanation is that the dependent variable captures the routine implementation of standards-based reporting, whereas accounting understanding captures respondents perceived knowledge of accounting concepts. Owners may understand transactions, assets, liabilities, revenue, and expenses without perceiving a strong need to produce a complete *SAK EMKM* statement. Allee and Yohn (2009) show that privately held firms differ in whether and how they produce financial statements according to the expected benefits of reporting. Recent evidence from microenterprises in developing economies similarly indicates that accounting quality is associated with financing and growth incentives, rather than knowledge alone (Aguilar et al., 2026). The non-significant H1 result can therefore be interpreted as evidence that knowledge requires an enabling environment before it becomes reporting practice.

Behavioral Accounting Theory helps explain this distinction because accounting behavior is influenced not only by technical knowledge but also by motivation, perceived usefulness, experience, and social context (Birnberg, 2011). The result suggests that accounting education should therefore be linked to practical reporting routines and decision-usefulness demonstrations. Training that teaches how to prepare *SAK EMKM* statements and how to use the resulting information for pricing, cash-flow

management, financing, and performance evaluation may be more effective than knowledge transfer alone.

The hypothesis test produced a significance level of 0.323 (>0.05) for accounting understanding. The hypothesis that accounting understanding affects *SAK EMKM* implementation in MSME financial statement preparation was therefore rejected. The result indicates that accounting understanding among culinary MSME operators in Harjamukti District, Cirebon City, does not directly encourage *SAK EMKM* adoption. This finding is consistent with Dewi et al. (2024) and Rosi Fitrianti (2025), who found that accounting understanding does not necessarily improve implementation unless it is supported by business needs, owner motivation, and adequate assistance. The result differs, however, from Agustini and Purnamawati (2022), Oktavia and Masdiantini (2023), and Didied et al. (2024), who reported a positive effect of accounting understanding on accounting-standard implementation among MSMEs.

The difference may be explained by the characteristics of the respondents. Most culinary MSMEs in Harjamukti District are micro enterprises managed directly by their owners using simple financial administration. In practice, their record-keeping focuses on daily cash flows, operating expenses, and simple profit calculations rather than on financial statements prepared in accordance with *SAK EMKM*. Accounting knowledge is therefore not always translated into reporting practice. This phenomenon remains common among Indonesian MSMEs. Despite accounting-training programs, many operators regard financial statements as an administrative requirement when applying for finance rather than as a tool for business decisions. Greater accounting understanding therefore does not automatically lead to the routine implementation of *SAK EMKM*.

Behavioral accounting theory helps explain this finding because an individual's use of accounting information is influenced not only by technical knowledge and ability but also by motivation, perceived usefulness, business experience, and the social environment in which the business operates (Birnberg, 2011). Thus, even when MSME operators possess some accounting understanding, they may not implement *SAK EMKM* unless they regard financial statement preparation as important to business management.

The hypothesis test produced a significance level of 0.000 (<0.05); H2 was therefore supported. *SAK EMKM* dissemination has a positive and statistically significant association with implementation. This result is consistent with the broader SME-standard literature, which identifies limited expertise, resources, and practical implementation difficulties as barriers to adoption (Perera & Chand, 2015).

The finding is particularly important because dissemination appears to function as an implementation infrastructure rather than merely an information campaign. Perera et al. (2025) show that the availability and design of accounting guidance can affect reporting judgments, while evidence from SME financial-reporting users indicates that the usefulness of financial information depends on the needs of owners and external stakeholders. In Harjamukti, dissemination, training, and mentoring may therefore reduce the practical distance between knowing the standard and applying it. This provides a stronger explanation for why dissemination remains significant after accounting understanding is included in the model.

Discussion

SAK EMKM *Dissemination*

The hypothesis test produced a significance level of 0.000 (<0.05) for *SAK EMKM* dissemination. The hypothesis that dissemination affects *SAK EMKM* implementation in MSME financial statement preparation was therefore supported. Greater exposure to dissemination activities is associated with a higher level of implementation. This finding is consistent with Agustini and Purnamawati (2022) and Didied et al. (2024), who concluded that dissemination, training, and accounting assistance play an important role in improving accounting-standard implementation among MSMEs. These studies explain that direct communication helps business operators understand *SAK EMKM* concepts and improves their ability to prepare standards-compliant financial statements.

Dissemination serves not only to convey information but also to change perceptions and strengthen MSME operators' confidence in the benefits of financial reporting. Most culinary MSME operators in Harjamukti District lack an accounting education; their knowledge of *SAK EMKM* is therefore acquired mainly through dissemination, training, and mentoring by local government, universities, and MSME support institutions. Dissemination consequently plays a decisive role in implementation. This result is consistent with Behavioral Accounting Theory, which explains that accounting behavior is influenced by environmental factors, learning, motivation, and experience (Birnberg, 2011). Dissemination acts as an external stimulus that both increases knowledge and shapes the behavior required to apply accounting standards.

The hypothesis test produced a significance level of 0.782 (>0.05); H3 was therefore rejected. Business scale does not have a statistically significant direct association with *SAK EMKM* implementation in this sample. This finding is consistent with Krisna and Purwanti (2023) and Fitrianti and Murad (2025), but differs from studies suggesting that larger businesses have greater demand for accounting information. The result supports a more cautious interpretation of contingency theory: organizational size may create different accounting needs, but size alone does not determine whether an owner actually implements the standard.

The absence of a significant scale effect may reflect the relative homogeneity of the culinary MSMEs studied. Many are owner-managed and use simple operating structures, so differences in transaction complexity may be insufficient to create materially different reporting practices. Bernard and Sutherland (2026) emphasize that private firms are heterogeneous in information production and face different regulatory and economic incentives, while Aguilar et al. (2026) show that owner incentives, financing conditions, and management capabilities can shape accounting quality among microenterprises. In this context, dissemination and perceived usefulness may be more immediate determinants of implementation than size.

Business Scale

The hypothesis test produced a significance level of 0.782 (>0.05) for business scale. The hypothesis that business scale affects *SAK EMKM* implementation in MSME financial statement preparation was therefore rejected. The result indicates that business size does not determine implementation among culinary MSMEs in Harjamukti District, Cirebon City. This finding is consistent with Krisna and Purwanti (2023) and Fitrianti & Murad (2025) who argued that business scale does not always affect accounting-standard adoption. However, it differs from studies reporting that larger businesses have a greater need for accounting information systems and financial statements.

This difference may reflect the characteristics of the respondents. Most culinary MSMEs in Harjamukti District are directly managed by their owners and have simple organizational structures, so the complexity of financial administration differs little between smaller and larger businesses. Under these conditions, the decision to implement *SAK EMKM* depends more on owners' awareness, their need for financial information, and the availability of assistance than on business size. Contingency Theory states that accounting-system effectiveness depends on the fit between organizational characteristics and the operating environment (Chenhall, 2007). In the present context, business size is not dominant because the operational characteristics of culinary MSMEs in Harjamukti are relatively homogeneous; implementation is influenced more strongly by factors such as dissemination and accounting understanding. This finding implies that programs designed to improve *SAK EMKM* implementation should not focus only on larger MSMEs. Micro and small enterprises have the same potential to adopt the standard when they receive adequate education, training, and assistance.

The simultaneous F-test indicates that accounting understanding, *SAK EMKM* dissemination, and business scale jointly explain significant variation in *SAK EMKM* implementation. The result should not be interpreted as evidence that the three variables are individually causal; rather, it indicates that the model as a whole has explanatory value within the observed sample. The pattern of coefficients

suggests that the external implementation environment represented by dissemination is more influential than accounting understanding or business scale when the variables are considered separately. This interpretation is consistent with SME-standard literature emphasizing the combined importance of knowledge, guidance, resources, and organizational conditions (Perera & Chand, 2015; Perera et al., 2025).

The simultaneous F-test shows that accounting understanding, *SAK EMKM* dissemination, and business scale jointly have a significant effect on *SAK EMKM* implementation in MSME financial statement preparation. Implementation is therefore not shaped by a single factor but by the interaction of internal and external factors. Although accounting understanding and business scale were individually insignificant, they still contribute when considered jointly with *SAK EMKM* dissemination. This result indicates that implementation is a complex process requiring a combination of accounting knowledge, dissemination support, and business characteristics.

This finding is consistent with Behavioral Accounting Theory, which explains that an individual's adoption of accounting practices is influenced by interacting personal and environmental factors (Birnberg, 2011). Contingency Theory likewise holds that accounting-system effectiveness depends on the alignment of organizational and environmental conditions (Chenhall, 2007). *SAK EMKM* implementation therefore cannot be explained by a single variable; it reflects several factors operating together. Among culinary MSMEs in Harjamukti District, implementation is influenced by diverse operator characteristics, including accounting understanding, participation in dissemination activities, and business conditions. Improvement therefore requires a comprehensive approach that develops operator competence, broadens dissemination, and provides sustained assistance.

The adjusted R^2 is reported as 0.731, indicating that the three predictors explain a substantial proportion of the variation in *SAK EMKM*-based financial statement preparation within the estimated model. However, the magnitude should be interpreted cautiously. The data are cross-sectional and based on self-reported questionnaire measures, so the result does not establish causality and may be affected by common-method bias. In addition, the remaining unexplained variation may reflect owner motivation, perceived usefulness, financial literacy, financing needs, digital-technology use, mentoring quality, business experience, and institutional support. Recent accounting research on private firms reinforces the importance of examining information demand and firm-specific incentives rather than relying on a small set of observable organizational characteristics (Bernard & Sutherland, 2026).

Conclusion

This study examines whether accounting understanding, *SAK EMKM* dissemination, and business scale are associated with *SAK EMKM* implementation in financial statement preparation among culinary MSMEs in Harjamukti District, Cirebon City. The results show that *SAK EMKM* dissemination has a positive and statistically significant association with implementation, whereas accounting understanding and business scale do not have significant direct effects.

The findings suggest that implementation is better understood as a translation process from an accounting standard into routine organizational practice. Accounting knowledge by itself does not guarantee implementation when perceived usefulness, incentives, or practical support are limited. By contrast, dissemination, training, and mentoring can reduce implementation barriers and provide the practical guidance needed to convert knowledge into reporting behavior. This interpretation is consistent with the wider SME accounting literature, which emphasizes information demand, implementation costs, guidance, and external support.

Theoretically, the findings refine the application of behavioral accounting theory by distinguishing accounting knowledge from accounting behavior and show that external learning environments can influence implementation. The non-significant effect of business scale also provides a boundary condition for a simple contingency explanation: size may shape accounting needs, but it does not necessarily translate into adoption when firms are operationally homogeneous and owner-managed.

The study therefore supports a more integrated view in which individual capability, external dissemination, and organizational conditions jointly shape standard implementation.

Practically, the findings suggest that local government, the Indonesian Institute of Accountants (IAI), universities, and MSME support institutions should prioritize recurring, hands-on *SAK EMKM* dissemination and mentoring. Programs should connect standard requirements with concrete business uses of financial information, including cash-flow management, pricing, financing applications, and performance evaluation.

This study has several limitations and recommendations. First, the study is limited to culinary MSMEs in Harjamukti District, Cirebon City, so the findings cannot be generalized to other sectors or regions without further testing. Second, the study uses cross-sectional, self-reported measures, which limit causal interpretation and may introduce common-method bias. Third, the model includes only three predictors; future studies should examine perceived usefulness, financial literacy, owner motivation, financing needs, digital-technology use, mentoring quality, institutional support, and access to accounting professionals. Future research should also validate the findings using larger samples and alternative measures of *SAK EMKM* implementation.

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