

The Effect of Human Resources Competence, Information Technology Understanding and Educational Background on the Implementation of SAK ETAP in MSMEs in Bireuen Districts**Syiva Gebrina Ridzqy^{1*}, Tasya salsabila¹, Auzan, Irmawati¹, Elviza¹**¹ Faculty of Economics, Departement of Accounting, Universitas Muhammadiyah Aceh
Jl. Muhammadiyah No.91, Batoh, Kec. Lueng Bata, Kota Banda Aceh, Aceh, Indonesia***Email:** irmawati@unmuha.ac.id**ABSTRACT**

The purpose of this study was to examine the effect of Human Resource Competence, Understanding of Information Technology and Educational Background on the Application of Financial Statements Based on SAK ETAP on MSMEs in Bireuen. The object of this research is SMEs in Bireuen. The sample size of this study was 99 SMEs. The results of the study show that by means of a simultaneous test between the variables Competency of Human Resources, Understanding of Information Technology and Educational Background simultaneously affect the Implementation of Financial Statements Based on SAK ETAP on MSMEs in Bireuen Regency. Then partially, namely Human Resource Competence influences the Application of Financial Statements Based on SAK ETAP to MSMEs in Bireuen. Understanding of Information Technology influences the Application of Financial Statements Based on SAK ETAP to MSMEs in Bireuen Regency. Educational Background influences the Implementation of Financial Statements Based on SAK ETAP on MSMEs in Bireuen .

Keywords: Competence of Human Resources, Understanding of Information Technology, Educational Background and Application of Financial Statements

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INTRODUCTION

The Covid-19 pandemic has been going on for 2 (two) years. The Indonesian government confirmed the first case of Covid-19 on March 2, 2020. The pandemic not only attacked public health, but also hit the nation's economy. Micro, Small and Medium Enterprises (MSMEs) as the backbone of the economy are the most affected. The government continues to try to provide stimulus to help the wheels of the economy keep running, one of which is by giving incentives to MSME actors so they can continue to survive.

The application of recording financial statements based on SAK ETAP faces several problems, among which are the lack of ability of UKM actors in the field of business management as well as the obstacles faced by UKM, including low education and a lack of understanding of these UKM actors in the field of accounting. Usually, UKM bookkeeping is done in simple and non-detailed ways. Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) are used for entities without public accountability. Entities without public accountability are entities that do not have significant public accountability and issue general purpose financial statements for external users. General purpose financial reports are financial reports that are intended to meet the common needs of the majority of report users, prepared based on data and information that has occurred so that they are more oriented to historical data.

In SME companies a Human Resource management must be able to be managed properly so that the company does not go bankrupt. Labor or resources that look at quantity and quality are very influential on survival to compete with other MSMEs or even bigger companies in the same MSME field unit. Thus, MSME companies must have a Human Resources planning strategy to improve the business management of these MSME companies. Good human resource management will create good business management which will ultimately result in the creation of quality competitiveness among other MSME businesses.

METHOD**Research design**

The research design or design of a study must have six aspects as revealed by Sekaran & Bougie (2017: 52), which consist of the nature of the study, the type of investigation, the level of researcher intervention, the study situation, the unit of analysis, and the time horizon. This research refers to the research design that was later put forward by Sekaran & Bougie (2017: 52) based on the aspects that must be fulfilled

Population and Research Sample

The population is the whole object of research. In statistican.com, population is described as a collection of subjects, variables, concepts or phenomena. We can examine each member of the population to determine the nature of the population in question. The population is also interpreted as a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn (Tarjo, 2019). The population in this study are MSMEs from various sectors that have been registered with the Office of Investment, Trade, Cooperatives and MSMEs of Bireuen Regency and MSMEs who run businesses in Bireuen Regency with a total of 6,998 MSMEs.

This study used a sampling technique using purposive sampling method. Purposive sampling is a data collection technique with certain considerations (Sugiyono, 2019: 218). This technique is also known as sampling with certain or predetermined criteria, namely the sample

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in this MSME study are MSMEs that have been registered with the Trade, Cooperative and MSME Investment Service in Bireuen Regency and MSMEs in the Bireuen Regency area. The number of samples to be taken in this study are 99 SMEs from various sectors. The sample is part of the number and characteristics possessed by the population.

Jumlah Populasi dan Sampel Berdasarkan Bidang UMKM

No	Bidang UMKM	Jumlah (Populasi)	Sampel	Persentase
1	Kuliner/ Makanan dan Minuman	2.239	32	0,46%
2	Toko Kelontong	936	13	0,18%
3	Busana	641	9	0,12%
4	Kerajinan Tangan	72	1	0,01%
5	Agrobisnis	63	1	0,01%
6	Otomotif	113	2	0,03%
7	Bidang lainnya	2.934	41	0,58%
Jumlah		6.998	99	1,41%

Sumber: DPMPK dan UMKM Kabupaten Bireuen (2022)

RESULT AND DISCUSSION

This study was used to examine the influence of human resource competency variables, information technology understanding and shared educational background on the application of financial reports based on SAK ETAP to MSMEs in Bireuen Regency. The results of the study show that human resource competence, understanding of information technology and educational background jointly influence the application of financial reports based on SAK ETAP to MSMEs in Bireuen Regency.

The results of this study are in line with research from Minarni (2016) which states that human resource competence, understanding of information technology and educational background influence the implementation of SAK ETAP. SAK ETAP aims to create flexibility in its application and is expected to provide ETAP with easy access to funding from banks. SAK ETAP is an SAK that stands alone and does not refer to General SAK, mostly using the historical cost concept; manage transactions conducted by ETAP; a simple form of arrangement in terms of accounting treatment and relatively unchanged over the years.

DISCUSSION

The Effect of Human Resource Competence on the Implementation of Financial Statements Based on SAK ETAP

The results showed that the value of tcount with ttable, then tcount (3.306) is greater than ttable (1.985) which means that human resource competence affects the application of financial reports based on SAK ETAP to MSMEs in Bireuen Regency. It can be concluded that the competence of human resources partially influences the application of financial reports based on SAK ETAP to MSMEs in Bireuen Regency.

The results of the research are in line with the results of research from Minarni (2016) which states that human resource competence influences the implementation of SAK ETAP. In order to implement a new policy and be able to produce financial reports in accordance with established policies, namely in accordance with the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) and present financial reporting

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information reliably and relevantly, each cooperative is required to make improvements both in terms of resources human beings, the commitment of each employee to implement new policies and supporting tools such as information and communication technology used in connection with this implementation for the successful implementation of SAK ETAP.

The Influence of Information Technology Understanding on the Application of Financial Statements Based on SAK ETAP

The results showed that the value of tcount with ttable, then tcount (2.590) is greater than ttable (1.985) which means that understanding of information technology affects the application of financial reports based on SAK ETAP to MSMEs in Bireuen Regency. It can be concluded that the understanding of information technology partially influences the application of financial reports based on SAK ETAP to MSMEs in Bireuen Regency.

This is in line with previous research, namely research from Aini (2017). because the variable under study, namely understanding information technology, has an effect on the application of financial reports based on SAK ETAP. The importance of understanding information technology aims to adopt and utilize accounting information, because accounting information is used as a guide in making decisions, achieving efficiency and effectiveness of business activities. The more understanding of information technology, the wider the view of MSME owners on various forms of techapplication in business life and will be able to accelerate the provision of accounting information. The use of information technology in SMEs is something that must be known by all parties involved in it

The Effect of Educational Background on the Application of Financial Statements Based on SAK ETAP

The results showed that the value of tcount with ttable, then tcount (3.838) is greater than ttable (1.985) which means that educational background affects the application of financial reports based on SAK ETAP to MSMEs in Bireuen Regency. It can be concluded that educational background partially influences the application of financial reports based on SAK ETAP to MSMEs in Bireuen Regency.

The results of this study are in accordance with previous research, namely research from Niken (2019) because the variables studied by educational background equally affect the application of financial reports based on SAK ETAP. Education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and the skills needed by themselves, society, nation and state. In addition, the ease of understanding SAK ETAP depends on the educational background of each MSME actor. Where this educational background is the major/field of study taken by MSME actors. Not only that can affect the level of understanding of MSMEs.

IMPLICATIONS

The results of this study are in line with research from Minarni (2016) which states that human resource competence, understanding of information technology and educational background influence the implementation of SAK ETAP. SAK ETAP aims to create flexibility in its application and is expected to provide ETAP with easy access to funding from banks. SAK ETAP is an SAK that stands alone and does not refer to General SAK, mostly using the historical cost concept; manage transactions conducted by ETAP.

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CONCLUSION

Human resource competence, understanding of information technology and educational background simultaneously influence the application of financial reports based on SAK ETAP to MSMEs in Bireuen Districts. Human resource competence influences the application of financial reports based on SAK ETAP to MSMEs in Bireuen Districts. Understanding of information technology influences the application of financial reports based on SAK ETAP to MSMEs in Bireuen Districts. Educational background influences the application of financial reports based on SAK ETAP to MSMEs in Bireuen Districts.

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