ABSTRAK

ANALISIS KESIAPAN IMPLEMENTASI DAN PERSEPSI PELAKU INDUSTRI KAFE TERHADAP SAK EMKM
(Studi Kasus pada Kafe di Kabupaten Sleman, DIY)

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Penelitian ini bertujuan untuk mengetahui tingkat kesiapan industri kafe di Kabupaten Sleman dalam implementasi SAK EMKM dan untuk mengetahui persepsi pelaku industri kafe di Kabupaten Sleman terhadap SAK EMKM.

Jenis penelitian ini adalah kualitatif deskriptif. Teknik pengumpulan data menggunakan metode kuesioner dan wawancara. Teknik analisis data menggunakan teknik analisis deskriptif kualitatif. Subjek dalam penelitian ini adalah pemilik kafe dan karyawan bagian akuntansi atau yang melakukan pembukuan di setiap kafe yang diteliti. Objek dalam penelitian ini adalah informasi terkait tingkat kesiapan implementasi SAK EMKM dan informasi terkait persepsi pelaku industri kafe terhadap SAK EMKM.

Hasil penelitian ini menunjukkan bahwa tingkat kesiapan implementasi SAK EMKM pada industri kafe mencapai level kesiapan *receptive* dengan skor 74% yang berarti kafe telah merasakan manfaat dari penerapan SAK EMKM. Pencatatan keuangan kafe secara tidak langsung sejalan dengan SAK EMKM. Pengetahuan pelaku industri kafe di kabupaten Sleman tentang SAK EMKM mendapatkan skor rata-rata 2,31 dari 5,00 yang artinya pelaku industri kafe tidak tahu tentang adanya SAK EMKM. Setelah memperoleh penjelasan singkat mengenai SAK EMKM, persepsi pelaku industri kafe di kabupaten Sleman terkait penerapan SAK EMKM mendapatkan skor 4,00 dari 5,00 yang artinya mereka setuju dalam penerapan SAK EMKM pada usahanya

Kata kunci: SAK EMKM, tingkat kesiapan, persepsi, industri kafe

ABSTRACT

ANALYSIS OF READINESS FOR IMPLEMENTATION AND PERCEPTIONS OF CAFE INDUSTRY ON SME's FINANCIAL ACCOUNTING STANDARD
(Case Study on Cafes in Sleman Regency, DIY)

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This study aims to determine the level of readiness of the cafe industry in Sleman Regency in the implementation of SME's Financial Accounting Standard and to determine the perceptions of the cafe industry in Sleman Regency towards SME's Financial Accounting Standard.

This type of research is descriptive qualitative. Data collection techniques using questionnaires and interviews. The data analysis technique uses qualitative descriptive analysis techniques. The subjects in this study were cafe owners and employees of the accounting department or those who did the bookkeeping in each of the cafes studied. The object of this research is information related to the level of readiness for the implementation of SME's Financial Accounting Standard and information related to the perception of cafe industry towards SME's Financial Accounting Standard.

The results of this study indicate that the level of readiness for the implementation of SME's Financial Accounting Standard in the cafe industry reaches the level of readiness *receptive* with a score of 74%, which means that cafes have benefited from the implementation of SME's Financial Accounting Standard. The cafe's financial records are indirectly in line with SME's Financial Accounting Standard. The knowledge of cafe industry in Sleman regency about SME's Financial Accounting Standard gets an average score of 2.31 out of 5,00 which means that cafe industry do not know about the existence of SME's Financial Accounting Standard. After receiving a brief explanation of SME's Financial Accounting Standard, the perception of cafe industry in Sleman regency regarding the implementation of SME's Financial Accounting Standard gets a score of 4.00 out of 5,00 which means they agree in implementing SME's Financial Accounting Standard in their business.

Keywords: SME's Financial Accounting Standard, level of readiness, perception, Cafe Industry