

## ABSTRAK

Laporan keuangan merupakan salah satu pertimbangan penting dalam pengambilan keputusan manajemen, demikian pula bagi pelaku usaha mikro kecil dan menengah yang juga diwajibkan menyajikan laporan keuangan. Penelitian ini bertujuan untuk menguji pengaruh skala usaha, kualitas Sumber Daya Manusia, pemilik dan persepsi pelaku usaha mikro kecil menengah (UMKM) terhadap penyusunan laporan keuangan berbasis Standar Akuntansi Keuangan Entitas Mikro Kecil dan Menengah (SAK EMKM).

Penelitian ini merupakan penelitian kuantitatif menggunakan metode *convenience sampling*, dengan mengambil sampel dari sejumlah UMKM di kabupaten Lamongan. Data primer diambil dengan membagikan kuesioner yang diisi oleh anggota para pelaku UMKM sesuai dengan kriteria yang telah ditentukan.

Hasil penelitian ini, didapatkan bahwa variabel skala usaha, kualitas Sumber Daya Manusia dan persepsi pelaku Usaha Mikro Kecil Menengah berpengaruh positif signifikan terhadap penyusunan laporan keuangan berbasis SAK EMKM. Hasil koefisien determinasi ( $R^2$ ) sebesar 76.6% berarti model yang didapatkan adalah cukup baik untuk dijadikan obyek penelitian.

**Kata Kunci:** Skala Usaha, Kualitas Sumber Daya Manusia, Persepsi Laporan Keuangan, SAK EMKM, UMKM.

## ABSTRACT

*The Financial Statement is one of the important consideration in taking the management decision, as well as for practitioners of small and medium micro enterprises who are required to present financial report. This Research aimed to examine the effect of business scale, human resources quality, and practitioners' perceptions of Micro, Small, and Medium Enterprises (UMKM) on the entity of micro, small and medium enterprises (SAK EMKM).*

*The research was quantitative. Moreover, the data collection technique used convenience sampling. Furthermore, the instrument of data collection technique used questionnaires. The questionnaire were distributed to the members of the practitioners at UMKM who were in accordance with the determined criteria. Additionally, the population was some UMKM in Lamongan district.*

*The data were primary. The research result showed that business scale, human resources quality, and practitioners' perceptions of Micro, Small, and Medium Enterprises had a significant and positive effect on the arrangement of financial statement based on the SAK EMKM. In addition, the result of coefficient determination ( $R^2$ ) was 76.6%. It meant that the model achieved was quite good as the research object.*

*Keywords: Business Scale, Perceptions of Financial Statement, Quality of Human Resources, SAK EMKM, UMKM*

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