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Analysis of Business Actors' Perceptions and Business Sizes on The Implementation of Sak Emkm in The Fashion Sector in Padang City

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Abstract

This study aims to analyze the effect of business owners' perceptions and firm size on the implementation of Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) in the fashion sector in Padang City. The research employs a quantitative method using a multiple linear regression approach. The population consists of 340 MSMEs, with a sample of 80 respondents selected using convenience sampling technique. The data used are primary data collected through questionnaire distribution.The results indicate that business owners' perceptions have a positive but not significant effect on the implementation of SAK EMKM. This suggests that although perceptions are favorable, they have not fully encouraged business owners to apply accounting standards, as they are still considered complex. Meanwhile, firm size has a positive and significant effect on the implementation of SAK EMKM, meaning that the larger the business, the greater the need and capability to prepare financial statements in accordance with the standards. Simultaneously, business owners' perceptions and firm size have a significant effect on the implementation of SAK EMKM.

Keywords: Business Owners' Perceptions, Firm Size, Implementation of SAK EMKM, Fashion Sector MSMEs.

1. Introduction

As the capital of West Sumatra province, Padang City has a diverse economy, with micro businesses playing an important role in encouraging regional economic expansion. Micro enterprises in Padang City include various sectors such as trade, services, culinary, and creative industries, all of which make significant contributions to the city's economy. Trade, culinary, and services are the dominant sectors in micro businesses in Padang City (Proverbs et al., 2024). According to data from the Padang City Cooperatives and SMEs Office, there are 47,692 Micro, Small, and Medium Enterprises (MSMEs) operating under its supervision in 2024. This figure shows a significant increase trend compared to previous years. In 2022, the number of MSMEs was recorded at 39,924, increasing to 42,282 in 2023, and continuing to surge until this year.

When creating financial statements, financial accounting standards act as a guide and reference point. Standards for the preparation of financial statements can be found in accounting standards. Accounting standards are a conceptual framework It is used in the preparation of accounting standard statements and financial statements. The Indonesian Small and Medium Enterprises (SME) Financial Accounting Standards (SAK EMKM) only regulate three financial statements: the balance sheet, sometimes called the financial position statement, which lists an organization's assets, liabilities, and equity on a specific date (Zainuddin et al., 2024).

In clothing stores located in West Padang based on the condition of financial recording carried out, Clothing Stores in West Padang can be said to be not in accordance with the implementation of EMKM SAK. This is clear from the basic recording procedure, this does not follow the instructions to make financial statements for EMKM SAK. These stores often only document cash flows in and out as required by EMKM SAK; They do not incorporate these transactions into income statements, financial condition statements, or notes on financial statements. In addition, the financial

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data generated does not adequately reflect the financial condition of the business due to the owner's low knowledge of accounting standards and the blurring of the boundaries between personal funds and business funds.

A number of elements affect the implementation of EMKM SAK, such as the perception of business people and the size of the business. People use perception as input when they are aware of a particular situation. There are two ways to interpret perception, perception is a subjective way of perceiving things. Perception generally refers to how an individual perceives or evaluates something. through the senses to understand something. The first step in judging something is perception. How does a person react when using his five senses to see, describe, and understand something from his environment (Bongga et al., 2023). Regarding how SAK EMKM is viewed, several business actors have different views. Perception plays an important role in SAK EMKM because some people think that financial statements will only complicate performance and that things can still run well without financial statements. Although most assume that only managers and stakeholders should have knowledge of accounting, MSME business actors should be able to do so (Purnomo & Adyaksana, 2021)

Additional elements that can affect how SAK EMKM is implemented include the size of the business. The size of a business is determined by examining its total assets or net profit. As sales or total assets increase, the size of the company also increases. The company's ability to manage its activities, including total assets, the number of employees, and the revenue earned during the accounting period, is reflected in its size (Hery, 2023). Lack of accounting experience and ignorance of small business owners on how to make high-quality financial reports are the main causes of the low number of MSMEs that use SAK EMKM. Meanwhile, MSMEs with a sizable company size usually have a strong financial record for future operations (Martha & Haryati, 2022).

Research conducted by (Agus Sumanto, 2022) and (Ayulina Oktaviranti & Muhammad Iqbal Alamsyah, 2023) shows that the perception of MSME participants has been positively and significantly influenced through the implementation of SAK EMKM. Business people will make high-quality financial reports if they consider the creation of financial reports very important and have a good impact on their business. However, research (Sutapa, 2020) shows that the attitude of MSME participants has a negative impact on the use of SAK EMKM in Denpasar. Due to their inability to get help from the right sources, business actors have a bad view of SAK EMKM and lack the knowledge and skills needed to produce financial statements that follow accounting guidelines.

Another indicator of this research is the size of the business. Because of their tendency to make basic financial records, MSME actors tend to be more indifferent to financial statements if their company is small. According to research (Bongga et al., 2023), the implementation of SAK EMKM has a negative impact on business size because they only use simple financial records such as to calculate profits, record cash income and expenditure or business losses. However, there is a difference in the findings of researchers (Martha & Haryati, 2023) who found that the results of the implementation of SAK EMKM were positively influenced because the scale of the business was increasingly complex and required neat, reliable, and easy-to-understand financial reports by internal and external parties such as banks, investors, and business partners.

2. Methods

2.1 Types of Research

This study uses a quantitative methodology. Surveys that utilize primary data are used to obtain data. The quantitative method refers to the nature of the relationship between the variables being studied using objective theory. The most appropriate statistical method is used to assess quantitative research data after it has been collected through trials, questionnaires, or secondary data analysis (Jaya, 2020).

2.2 Population and Sample

In this study, the population used is MSME companies in the Fashion sector, especially clothing stores in Padang City. Population is defined as an object that has characteristics and is a generalization area of a study, (Iswahyudi et al., 2023). Convenience *sampling* is the sampling strategy used in this study. The *non-probability sampling method* relies on the ease of the researcher in contacting the respondents. According to Sugiyono (2019).

2.3. Data Types and Sources

In this study, the type of data analyzed in terms of collection time is *cross-sectional* data. *Cross-sectional* data is a type of data collected from many observation units (such as individuals, companies, or households) at a specific point in time (Prof. Dr. Fahmi Rizal & Dr. Muhammad Ihsan, 2023). Primary and secondary data sources, primary data sources use questionnaires and secondary data sources data obtained from cooperative offices.

2.4 Data collection techniques

According to Sugiyono, (2017) Interviews, questionnaires, observations, and combinations of these three techniques can all be used in the data collection process.

2.5 Test Instruments

The instrument test in this study consists of validity and reliability tests. The validity test basically shows the degree of measurement function of an instrument or the level of accuracy in measuring something, with the criterion being declared valid if the calculated r value is greater than the table (Priyanda, 2022). Meanwhile, the reliability test uses Cronbach Alpha which aims to evaluate the consistency or reliability of the measuring instrument in assessing the measured variables, with the criterion that the instrument is declared reliable if the α value is greater than 0.60 (Priyanda, 2022).

2.6 Classic Assumption Test

The classical assumption test in this study includes several tests, namely normality, multicollinearity, heteroscedasticity, and autocorrelation tests. The normality test was performed using the Kolmogorov-Smirnov method, with the criteria of normally distributed data if the significance value (Sig.) was greater than 0.05. The multicollinearity test is seen based on the Tolerance value which must be greater than 0.10 and the Variance Inflation Factor (VIF) value which must be less than 10. Furthermore, the heteroscedasticity test was carried out using the Glejser test, with the criterion that heteroscedasticity did not occur if the significance value was greater than 0.05. Finally, the autocorrelation test uses the Runs Test, with the criterion that autocorrelation does not occur if the significance value is greater than 0.05.

2.7 Uji Hypothesis

The hypothesis test in this study includes the t-test (partial), the F-test (simultaneous), and the determination coefficient (R^2). The (partial) t-test is used to measure the influence of each independent variable on the dependent variable individually. The F (simultaneous) test aims to assess the influence of independent variables together on dependent variables. Meanwhile, the determination coefficient (R^2) is used to measure the magnitude of the combined contribution of independent variables to dependent variables, which can be calculated by the formula $KD = R^2 \times 100\%$.

3. Results and Discussions

The study uses a quantitative methodology with the help of SPSS 27 Survey software that utilizes primary data used to obtain data. The quantitative method refers to the nature of the relationship between the variables being studied using objective theory. The most appropriate statistical method is used to assess quantitative research data after it has been collected through trials, questionnaires, or secondary data analysis (Jaya, 2020).

The theoretical model in this study is prepared based on the hypothesis that has been formulated, then analyzed using a quantitative approach. The analysis stage begins with the preparation of a theoretical model which can be seen in the following figure 1.

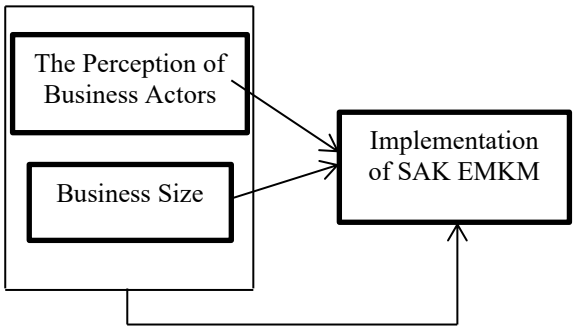

Figure 1. Research Model

Test Instruments

Validity Test

Validity tests are used to assess whether the questionnaire is capable of measuring what should be measured. The instrument is said to be valid if the value of r is calculated > r of the table and significance (sig.) < 0.05 based on data processing using SPSS. The results of the validity test are shown in the following table:

Table 1. Validity Test Results

Variabel	Item	R count	R table
Business Actor's Perception (X1)	X1.1	0,488	0,2199
	X1.2	0,434	0,2199
	X1.3	0,557	0,2199
	X1.4	0,697	0,2199
	X1. 5	0,602	0,2199
	X1.6	0,312	0,2199
	X1.7	0,669	0,2199
	X1.8	0,654	0,2199
	X1.9	0,697	0,2199
	X1.10	0,435	0,2199
Business Size (X2)	X2.1	0,753	0,2199
	X2.2	0,499	0,2199
	X2.3	0,707	0,2199
	X2.4	0,744	0,2199
	X2.5	0,712	0,2199
	X2.6	0,653	0,2199
	X2.7	0,682	0,2199
	X2.8	0,774	0,2199
Implementation of SAK EMKM (Y)	Y.1	0,576	0,2199
	Y.2	0,614	0,2199
	Y.3	0,796	0,2199
	Y.4	0,816	0,2199
	Y.5	0,788	0,2199
	Y.6	0,448	0,2199
	Y.7	0,622	0,2199
	Y.8	0,793	0,2199
	Y.9	0,847	0,2199
	Y.10	0,717	0,2199

Source : SPSS Output Results 27, 2026

Based on the results of SPSS data processing, all indicators have a value of r calculated > r table (0.2199). Thus all items in the questionnaire are declared valid.

In accordance with the provisions of SPSS data processing, a reliability test was carried out to strengthen the validity of the questionnaire. The test used Cronbach's Alpha, with a criterion α > 0.60 indicating that the data was reliable. The results are shown in the following table

Table 2. Reliability Test Results

Variabel	*Cronbach's Alpha*	Remarks
Perception of business actors (X1)	0,710	Reliabel
Business Size (X2)	0,833	Reliabel
Implementation of SAK EMKM (Y)	0,878	Reliabel

Source : SPSS Output Results 27, 2026

Based on the results of the reliability test, all variables had a Cronbach's Alpha value of > 0.60 (Business actors' perception = 0.710; Size of Effort = 0.833; The implementation of SAK EMKM = 0.878), so it can be concluded that all indicators in this study are reliable and suitable for use.

Classic Assumption Test

The nobility test aims to test whether each variable is normal or not. In table 4.9 Test normality using the Kolmogorov Smirnov Test if the value of sig. > 0.05, it can be concluded that the data is distributed normally. The following is the normality test in this study as follows:

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			80
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		4.54663668
Most Extreme Differences	Absolute		.078
	Positive		.039
	Negative		-.078
Test Statistic			.078
Asymp. Sig. (2-tailed)[c]			.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		.270
	99% Confidence Interval	Lower Bound	.259
		Upper Bound	.282

a. Test distribution is Normal.

b. Calculated from data.

Source : SPSS Output Results 27, 2026

Based on the results of the normality test in the table above, it is known that the significance value is 0.200 > 0.05, so it can be concluded that the residual value is normally distributed. This means that the variables in this study have a normal distribution distribution.

The multicollinearity test aims to find out whether there is a correlation between independent variables in the regression model used in this study. This test was carried out by looking at the value of tolerance and Variance Inflation Factor (VIF). If the tolerance value is > 0.1 and the VIF is < 10, then the model is free of multicollinearity problems. The results of the multicollinearity test can be seen in the table below:

Table 4. Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	.477	2.095
	X2	.477	2.095

a. Dependent Variable: Y

Source : SPSS Output Results 27,2026

Based on the table above, the output of the "Coefficient" is known that the tolerance value for the above variable is greater than 0.10. While the VIF value is less than 10.00. Therefore, referring to the basis of decision-making in the multicollinearity test, it can be concluded that there are no symptoms of multicollinearity or multicollinearity-free in the regression model.

The Glacier test is used to detect heteroscedasticity in regression models, i.e. the dissimilarity of residual variance between observations. The trick is to regress independent variables to the residual absolute value (Abs_Res). If the significance value > 0.05, then heteroscedasticity does not occur. On the other hand, if < 0.05, heteroscedasticity occurs.

Table 5. Heteroscedasity Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	5.754	4.022		1.431	.157
	X1	.059	.129	.068	.453	.652
	X2	-.133	.105	-.191	-1.277	.206

a. Dependent Variable: ABS_RES

Source : SPSS Output Results 27, 2026

Based on table 6 "Coefficients" shows that the significance value of the business actor's perception variable (X1) of 0.652 is greater than 0.05 and also the significance value of the business size variable (X2) of 0.206 is greater than 0.05, so it can be concluded that the regression model does not have any symptoms of heteroscedasticity in this study.

To determine whether residual data appears randomly or consistently, an autocorrelation test is used using *the Run Test*.

Table 6. Autocorrelation Test Results

Runs Test

	Unstandardized Residual
Test Value[a]	1.85142
Cases < Test Value	40
Cases >= Test Value	40
Total Cases	80
Number of Runs	37
Z	-.900
Asymp. Sig. (2-tailed)	.368

a. Median

Source : SPSS Output Results 27, 2026

Based on the results of the Runs Test autocorrelation test in the table above, it is known that the significance value is 0.368 > 0,05, So it can be concluded that the residual value is free from autocorrelation.

Persial Test (T Test)

By using a sample of 80 respondents in the fashion sector in the city of Padang with df = n - k or df = 80 - 3 = 77 with a significance level of (a) = 0.050, a table value of 1.991 was obtained. The results of data processing using the SPSS program can be seen in the following table:

Table 7. Results of the T Test (Persial Test)

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	9.396	5.368		1.750	.084
	X1	.156	.188	.105	.830	.409
	X2	.746	.167	.564	4.463	<.001

a. Dependent Variable: Y

Source : SPSS Output Results 27, 2026

Based on table 7. By looking at the rows, the T and GIS columns are described as follows:

1. Business Actor Session (X1) on the Implementation of SAK EMKM (Y)
   HO: There is an influence of the perception of business actors (X1) on the implementation of SAK EMKM (Y).
   H1: The perception of business actors does not have a significant effect on the implementation of SAK EMKM (Y).
   Based on the results of data processing as seen in the table above, it is known that the work discipline variable (X1) shows that the value of tcal (0.830) <T table (1.991) with a significance level of 0.049 > 0.05, then the HO is rejected and the accepted hypothesis is H1, which means that the perception of business actors (X1) does not have a significant influence on the partial implementation of SAK EMKM (Y).
2. Business Size (X2) to the Implementation of SAK EMKM (Y)
   HO: There is no effect of business size (X1) on the implementation of SAK EMKM (Y).
   H2 : The size of the business has a significant effect on the implementation of SAK EMKM (Y).
   Based on the results of data processing as seen in the table above, it is known that the business size variable (X2) shows that the value of tcal (4.463) > ttable (1.991) with a significance level of 0.000 < 0.05, then Ho is rejected and the accepted hypothesis is H2 which means that the business size (X2) has a significant influence on the implementation of SAK EMKM (Y) partially.

Simultaneous Test (F Test)

The condition for acceptance of the hypothesis of the F test, if the value of Fcal > Ftable or the level of significance is <0.05, then hypothesis Ha is accepted and hypothesis Ho is rejected. On the other hand, if the value of Fcal > Ftabel or the significance level > 0.05, then hypothesis Ha is rejected and hypothesis Ho is accepted with a Ftable value with a sample of 80 people of 3.11. The following is a table of the results of the F test:

Table 8. Results of Test F (Simultaneous Test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1153.719	2	576.860	27.199	<.001[b]
	Residual	1633.081	77	21.209		
	Total	2786.800	79			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source : SPSS Output Results 27, 2026

Based on table 8 by looking at the rows, columns F and sig are described as follows:

1. Ho: There is no effect of the perception of business actors (X1) and business size (X2) on the implementation of SAK EMKM (Y)
2. H3: The perception of business actors (X1) and business size (X2) together (simultaneously) has a significant effect on the implementation of SAK EMKM (Y).

Based on the results of data processing as seen in table 9, it shows that the value of Fcal (27, 199)> Ftable (3.11) with a significance level of 0.000 < 0.05, which means that the perception variable of business actors (X1) and the variable of business size (X2) together (simultaneously) have a significant influence on the peering variable of SAK EMKM (Y) so that the outline of the accepted hypothesis is H3.

Determinant Coefficient Test (R2)

If the R2 obtained is close to 1, then it can be said that the stronger the model explains the relationship of independent variables to dependent variables. On the other hand, if R2 is closer to 0, the weaker the influence of independent variables on dependent variables. The following are the results of the analysis of the determination coefficient (R2) test using the SPSS program.

Table 9. Determination Coefficient Test Results (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.643[a]	.414	.399	4.605

a. Predictors: (Constant), X2, X1

Source : SPSS Output 27, 2026

The R Square value of 0.414 shows that 41.4% of the variation in the variables of the implementation of SAK EMKM (Y) can be explained by the variables of perception of business actors (X1) and business size (X2) in this study model, while the remaining 0.586% is influenced by other variables that are not studied. The Adjust R Square value is 0.399 or 40%. This shows that the Perception of Business Actors (X1) and Business Size (X2) towards the Application of SAK EMKM (Y) is influenced by 40%. The remaining 60% is influenced by other variables such as education level, socialization, accounting understanding, financial literacy and others.

The Influence of Business Actors' Perception (X1) on the Implementation of SAK EMKM (Y)

The results of the T test showed that the Business Actor's Perception (X1) had a value with a significance level of 0.409 > 0.05. This shows that the variable hypothesis "Business Actor Perception (X1) does not have a significant effect on the Implementation of SAK EMKM for the Fashion Sector in Padang City" is rejected. This means that some MSME actors still consider it unimportant to make financial reports based on SAK EMKM and think it is difficult or difficult to make financial reports according to SAK EMKM.

These results are in line with the research of Sutapa, (2020), Rismawandi et al., (2022) and Susanti et al., (2022) who stated that the perception of business actors does not have a significant effect on SAK EMKM.

The Effect of Business Size (X2) on the Implementation of SAK EMKM (Y)

The results of the t-test showed that the Business Size variable (X2) had a value with a significance level of 0.001 < 0.05. This shows that the variable hypothesis "Business Size (X2) has a significant effect on the Implementation of SAK EMKM in the Fashion Sector in Padang City" is accepted. This means that the larger the size of the business owned by MSME actors, it will affect the understanding in compiling financial statements based on the EMKM SAK.

These findings support the research of Susanti et al., (2022), Martha & Haryati, (2022) and Andari et al., (2022) which states that the size of the business has a significant effect on SAK EMKM.

The Effect of Business Actor Perception (X1) and Business Size (X2) simultaneously on the Implementation of SAK EMKM (Y)

The F test shows that the perception of business actors and the size of the business simultaneously have an effect significant to the

implementation of SAK EMKM (F-count of 27, 199 > F-table of 3.11 with a confidence level (significance) of 0.001 < 0.05).

The hypothesis that the two variables together affect the implementation of SAK EMKM is accepted, with an Adjusted R Square value of 0.399. This means that 33.9% of the implementation of SAK EMKM is influenced by the perception of business actors and the size of the business, while 66.1% is explained by other factors.

This finding supports the research of Susanti et al., (2022) who stated that the influence of business actors' perceptions and business size simultaneously had a significant effect on the implementation of SAK EMKM.

4. Conclusions

Based on the results of research conducted by researchers on the fashon sector in Padang City with the aim of seeing how the influence between the variables of perception of business actors (X1), business size (X2) and the implementation of SAK EMM (Y), several things can be described as follows:

1. Business Actor Perception (X1) does not have a significant effect on the implementation of SAK EMKM for the Fashion Sector in Padang City. This identifies that MSME actors think that SAK EMKM is complicated and difficult.
2. Business size (X2) has a significant effect on the SAK EMKM Fashion Sector in Padang City. This identifies that the size of the business has an influence on the implementation of SAK EMKM.
1. Business Actor Perception (X1) and Business Size (X2) simultaneously affect the implementation of SAK EMKM Fashion Sector in Padang City.

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