Analysis of Education for Socialization and Understanding of Accounting Science in Business Development of Micro, Small and Medium Enterprises in Medan City

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Abstrak
Tujuan dari penelitian ini adalah untuk menganalisis pendidikan dari sosialisasi dan pemahaman ilmu akuntansi dalam pengembangan usaha dari Usaha Mikro, Kecil, dan Menengah di Kota Medan. Obyek penelitian adalah Usaha Mikro, Kecil, dan Menengah di Kota Medan. Populasi dalam penelitian ini adalah 8.212 Pengusaha dari Usaha Mikro, Kecil, dan Menengah tahun 2022 di Kota Medan. Menggunakan rumus slovin, sampel penelitian adalah 100 Pengusaha dari Usaha Mikro, Kecil, dan Menengah di Kota Medan. Metode analisis data dalam penelitian ini menggunakan regresi linier berganda dengan menggunakan uji parsial (t). Hasil penelitian menunjukkan bahwa sosialisasi berpengaruh signifikan terhadap pengembangan usaha dari Usaha Mikro, Kecil, dan Menengah di Kota Medan. Pemahaman ilmu akuntansi berpengaruh signifikan terhadap pengembangan usaha dari Usaha Mikro, Kecil, dan Menengah di Kota Medan.

Kata Kunci: Sosialisasi, Pemahaman, Ilmu Akuntansi, Pengembangan Usaha

Abstract
The purpose of this research is to analyze of education for socialization and understanding of accounting science in business development of Micro, Small, and Medium Enterprises in Medan City. The object of research at Micro, Small, and Medium Enterprises in Medan City. Population in this study are 8,212 Entrepreneurs of Micro, Small, and Medium Enterprises in 2022 in Medan City. Using the slovin formula, the research sample are 100 Entrepreneurs of Micro, Small, and Medium Enterprises in Medan City. The method of data analysis in this study used multiple linear regression using partial test (t). The results of the study show that socialization has a significant effect on business development of Micro, Small, and Medium Enterprises in Medan City. Understanding of accounting science has a significant effect on business development of Micro, Small, and Medium Enterprises in Medan City.

Keywords: Socialization, Understanding, Accounting Science, Business Development

Introduction

Economic development in Indonesia from time to time is increasing rapidly. Business competition is getting tougher because technology is getting more sophisticated, making business competition increasingly fierce (Waluya, 2007).

A manufacturing establishment is defined as a production unit engaged in economic activity, producing goods or services, located in a building or in a certain location, keeping a business record concerning the production and cost structure, and having a person or more that are responsible for those activities (Badan Pusat Statistik Kota Medan, 2023). Manufacturing industries are categorized into four groups, based on the number of employees: large scale manufacturing (100 employees or more), medium scale manufacturing (20–99 employees), small scale manufacturing (5–19 employees), and micro industry (1 –4 employees).

Micro, small, and medium enterprises are currently facing very tough competition. Micro, small, and medium enterprises which are trading businesses managed by individuals or business entities in a small or micro scope. Facing intense competition, micro, small and medium enterprises need capital for their businesses. Borrowing capital from financial institutions is one way that micro, small, and medium enterprises actors can do to develop their businesses. The obstacle they need to face is that they have not been able to convince creditors that the business they are running is worthy of getting credit.

Micro, small, and medium enterprises that prepare financial reports correctly and can ensure that their business is running smoothly and can repay loans on time can borrow capital from financial institutions. Therefore micro, small, and medium enterprises actors must make correct financial reports, so that creditors are sure that their business can run smoothly and earn profits so that they can repay loans on time. Most micro, small, and medium enterprises actors still don't understand how to make good financial reports by today's standards and don't realize that financial reports are very important for future businesses.

It is considered that the micro, small and medium sector can become the backbone of the economy in Indonesia and can get it out of the 5 percent growth trap. Economic growth in Indonesia can increase to 7 percent if micro, small and medium can be empowered.

The Financial Accounting Standards Board of the Indonesian Accounting Association, which is the setter of financial accounting standards in Indonesia, to overcome the obstacles faced by micro, small, and medium enterprises Indonesian Accounting Association issued accounting standards that are simpler than general financial accounting standards based on international financial reporting standards. In 2009, the Indonesian Accounting Association's Financial Accounting Standards Board prepared and developed financial accounting standards for public accountability entities. Public accountability entity financial accounting standards, namely financial accounting standards that do not refer to general and stand alone financial accounting standards, mostly regulate transactions carried out by public accountability entity financial accounting standards, using historical costs, and making accounting simpler.

Many factors influence the application of SAK EMKM financial accounting standards, including socialization, level of education, understanding of accounting, and motivation. Research conducted by Badria and Diana (2018) results show that the socialization of financial accounting standards for micro, small, and medium enterprises is a process of individuals learning how to adapt to a certain environment and coordinating their behavior with the behavior of others and learning according to roles and

regulations which have been set by financial accounting standards for micro, small, and medium enterprises.

Socialization is a process to improve a person's ability to acquire the knowledge, skills, and attitudes needed as someone who is active in a certain position in society.

Understanding of accounting is someone who really understands the process of recording financial transactions, classifying, reporting, and interpreting financial data.

The purpose of this research is to analyze of education for socialization and understanding of accounting science in business development of Micro, Small, and Medium Enterprises in Medan City.

Method

The object of research is a scientific goal to obtain data with a certain purpose and use about something valid and reliable about a thing (Octiva et al., 2018; Pandiangan, 2018; Pandiangan, 2022; Pandiangan et al., 2023).

Population is a generalization area consisting of objects or subjects that become certain quantities and characteristics determined by researchers to be studied and then drawn conclusions (Jibril et al., 2022; Pandiangan et al., 2018; Pandiangan, 2022). Population in this study are 8,212 Entrepreneurs of Micro, Small, and Medium Enterprises in 2022 in Medan City. Sample is representative of population. Sample in this way is to determine the sample within the limits of a certain amount according to the needs and adequacy of the analysis (Asyraini et al., 2022; Octiva, 2018; Pandiangan, 2015; Sutagana et al., 2022). Using the slovin formula, the research sample are 100 Entrepreneurs of Micro, Small, and Medium Enterprises in Medan City.

The method of data analysis in this study used multiple linear regression using partial test (t). Multiple linear regression is a regression model that involves more than one independent variable (Pandiangan et al., 2022; Tobing et al., 2018; Sudirman et al., 2023). Multiple linear regression analysis was conducted to determine the direction and how much influence the independent variable has on the dependent variable (Octiva et al., 2021; Pandiangan et al., 2021; Pandia et al., 2018).

Results and Discussion
Economic Development in Medan City

Economic development planning, requiring a variety of data in determining the policy strategy, so the goals of development can be achieved with the right. Evaluated and monitored should be done to the strategies and policies that have been taken during the past need. Various quantitative statistical data needed to provide an overview of the situation in the past and present, as well as targeted objectives to be achieved in the future.

Basically, economic development is a series of efforts and policies which intends to emprove people's lives, expanding employment, equalize income distribution, increase the regional economic through the shift of economic activity from the primary sector to the secondary and tertiary sectors. In other words the direction of economic development is to keep people's incomes rise, accompanied by a level of equalization as possible.

Gross regional domestic product of Medan City by industry are specified into 17 fields of business and most of the categories will be further specified into subcategories or subfield. The elaboration of subfield is based on the Indonesian Standard Industrial Classification (ISIC) 2009. The explanation of every field of business are described below.

In 2022, gross regional domestic product value at current market prices of wholesale and retail trade; repair of motor vehicle and motorcycles reached 73,54 trillion rupiahs, while at constant prices 2010 it reached 43,67 trillion rupiahs. This business field gave the highest contribution to total gross regional domestic

product of Medan City that reached 26,25 percent in 2022, increased from 26,02 percent in 2021.

Bank contribution to develop economic growth of Medan City most important meaning. For implementing government program and banking effort in Medan are lunching quite enough credit. Where on November 2022 credits position by sectors 85.813.202 million rupiahs, which consist of 927.581 million rupiahs for agriculture 27.641.066 million rupiahs for Industry, 19.593.692 million rupiahs for trade and the others for mining, electrimunicipality, gas and water, construction, transport, business service, social services, and the others.

Otherwise, credit value of bank that given to non industrial origin until November 2022 is 25.965.588 million rupiahs, which consist of 7.804.254 milion rupiahs for hosuing, 417.941 million rupiahs for flat and apartment, 766.870 million rupiahs for shophouse and offical, 1.855.486 for vehicles, and 15.121.037 for others.

Fund summary that collected by bank from society until November 2022 is 210.292.458 million rupiahs that come from demand deposits by 42.698.870 million rupiahs, time deposits by 91.127.335 million rupiahs and from saving deposits by 76.466.253 million rupiahs.

Multiple Linear Regression

Partial Test (t)

Table 1. Partial Test (t)

Variable	Prob.	Information
Socialization	0.000	Significant
Understanding of Accounting Science	0.000	Significant

Source: Data Processing Results (2022)

The results of the study show that socialization has a significant effect on business development of Micro, Small, and Medium Enterprises in Medan City. Understanding of accounting science has a significant effect on business development of Micro, Small, and Medium Enterprises in Medan City.

Conclusion

The results of the study show that socialization has a significant effect on business development of Micro, Small, and Medium Enterprises in Medan City. Understanding of accounting science has a significant effect on business development of Micro, Small, and Medium Enterprises in Medan City.

Based on the conclusions, suggestions for further research:

1. The next research is expected to add independent variables.
2. The next researcher is expected to expand the object of research which is expected to be generalizable to the general results of the research.

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