

**PENGARUH KESIAPAN, SOSIALISASI, KOMPETENSI SUMBER DAYA  
MANUSIA, PELATIHAN DAN PENDIDIKAN TERHADAP PENERAPAN  
SAK EMKM PADA UMKM DI KECAMATAN BULELENG**

**Oleh**

**Ni Putu Herlina Minati Dewi, NIM: 1817051204**

**Program Studi S1 Akuntansi**

**ABSTRAK**

Penelitian dengan pendekatan kuantitatif ini bertujuan untuk mengetahui pengaruh kesiapan, sosialisasi, kompetensi sumber daya manusia, pelatihan dan pendidikan terhadap penerapan SAK EMKM pada UMKM di Kecamatan Buleleng. Ukuran sampel ditentukan melalui rumus *isaac and michael*, sehingga diperoleh sebanyak 240 UMKM dengan metode pemilihan responden menggunakan *purposive sampling*. Sumber data terdiri dari data primer dan data sekunder dengan teknik pengumpulan data dilakukan melalui penyebaran kuesioner. Analisis data menggunakan regresi linear berganda yang diolah dalam SPSS versi 20. Hasil penelitian membuktikan bahwa secara parsial kesiapan, sosialisasi, kompetensi sumber daya manusia, pelatihan dan pendidikan berpengaruh positif dan signifikan terhadap penerapan SAK EMKM pada UMKM di Kecamatan Buleleng.

**Kata Kunci:** Kesiapan, Sosialisasi, Kompetensi Sumber Daya Manusia, Pelatihan dan Pendidikan.

***THE IMPACT OF PREPAREDNESS, SOCIALIZATION, RESOURCE  
COMPETENCE, TRAINING AND EDUCATION ON THE APPLICATION  
OF ANIMAL RESOURCES TO THE BULELENG SUBDISTRICT***

*by*

**Ni Putu Herlina Minati Dewi, NIM: 1817051204**

***Departement of Accountancy S1 Program***

***ABSTRACT***

*This quantitative approach is aimed at recognizing the impact of preparedness, socialization, the competence of human resources, training and education on the application of animal resources to umkm in buleleng sub-sub-building. Sample size was determined through the issac and Michael formula, and thus obtained as many as 240 umkm by the select method of respondents using an overwhelsive sampling. Data sources consist of promer data and secondary data collection techniques done through the distribution of questionnaires. Data analysis using linear berganda regression treated in version 20. Research results prove that in part readiness, socialization, competence of human resources, training and education have a positive and significant impact on the application of the body of the buleleng subdistrict.*

***Keywords:*** *Readiness, Socialization, Competence of Human Resources, Training and Education.*

