

**PENGARUH KUALITAS SUMBER DAYA MANUSIA, PEMAHAMAN  
AKUNTANSI, UKURAN USAHA, DAN SOSIALISASI SAK-EMKM  
TERHADAP KUALITAS LAPORAN KEUANGAN  
(Studi pada Pelaku UMKM di Kabupaten Buleleng)**

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**ABSTRAK**

Dikarenakan UMKM telah terbukti mampu mendorong dan memungkinkan pertumbuhan ekonomi, maka keberadaan mereka sangat penting. Selama masa-masa sulit, UMKM memainkan peran utama dalam meningkatkan prospek kerja, menciptakan lapangan kerja, dan menghidupkan kembali perekonomian. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh ukuran perusahaan, pengetahuan akuntansi, kualitas sumber daya manusia, dan sosialisasi SAK EMKM terhadap kualitas laporan keuangan yang dihasilkan oleh pelaku UMKM di Kabupaten Buleleng. Jenis penelitian ini adalah penelitian kuantitatif. Partisipan penelitian ini adalah para pelaku UMKM di Kabupaten Buleleng. Jumlah sampel sebanyak 85 responden. Pendekatan Proportionate Stratified Random Sampling digunakan dalam proses penentuan sampel. Penilaian variabel instrumen ini menggunakan skala Likert. Kuesioner (angket) digunakan untuk mengumpulkan data, dan diuji validitas dan reliabilitasnya. Metode analisis data meliputi analisis regresi linier berganda dan uji asumsi klasik. Hasil penelitian menunjukkan bahwa kualitas laporan keuangan dipengaruhi secara positif dan signifikan oleh kualitas sumber daya manusia dan sosialisasi SAK EMKM. Namun, kualitas laporan keuangan tidak banyak dipengaruhi oleh ukuran usaha atau keahlian akuntansi.

**Kata kunci:** kualitas sumber daya manusia, pemahaman akuntansi, ukuran usaha, sosialisasi SAK-EMKM, kualitas laporan keuangan

**THE INFLUENCE OF HR QUALITY, ACCOUNTING  
UNDERSTANDING, BUSINESS SIZE, AND SAK EMKM  
SOCIALIZATION ON QUALITY  
FINANCIAL STATEMENTS  
(Study of UMKM Actors in Buleleng Regency)**

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**ABSTRACT**

*It has been shown that UMKM can promote and support economic progress, which makes its existence crucial. During lean times, UMKM significantly contributes to boosting employment prospects, job development, and economic revival. The goal of this study was to investigate how the quality of human resources, accounting knowledge, firm size, and SAK-EMKM socialization affect the caliber of financial reports produced by UMKM actors in Buleleng Regency. The research used in the study was quantitative. The UMKM in Buleleng Regency is the study's population. In this study, 85 responders served as sample sizes. The sample technique employed in this research was the Proportionate Stratified Random sample technique. A Likert scale is employed in the research instrument for the variable assessment. The information was gathered via a study questionnaire. Tests for validity and reliability were used to examine the research instrument trials. Multiple linear regression analysis and traditional assumption testing methods are used in this study's data analysis methodology. The study's findings demonstrate that the standard of financial reports is positively and significantly impacted by the caliber of human resources and SAKEMKM socialization. In the meanwhile, understanding accounting and the size of the company has little bearing on the quality of the financial reports.*

**Key words:** *quality of human resources, understanding of accounting, business size, socialization of SAK-EMKM, quality of financial reports*