

Analysis of Accounting Implementation of Women Farmer Group (WFG) in the Special Region of Yogyakarta (Case Study on WFG Sumber Rejeki, Bantul, Yogyakarta)

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ABSTRACT: The Women Farmers Group is currently being quite intensive in increasing its empowerment, especially in increasing Human Resources. The aim of increasing human resources is the realization of WFGs that are independent and superior, especially in supporting food security and improving the welfare of the surrounding community. Independent and superior, of course, also needs to be supported by an adequate accounting system in accordance with PABU and EMKM. This study tries to examine the extent to which accounting is applied to WFG, as well as to examine the factors that have a correlation with the application of accounting to WFG. The variables tested are education, knowledge and socialization of accounting, where knowledge has a correlation in the application of accounting. This research is expected to be one of the efforts to improve human resources, especially accounting at WFG.

KEYWORDS: WFG, Accounting, Education, Socialization, Knowledge,

1. INTRODUCTION

Accounting is one of the business languages that has a function to inform and communicate about the condition of the company, more specifically financial information. Everything that happens within a business entity will be documented in financial reports which are the main source for business entities to make decisions. Business entities can be referred to as companies which according to law are classified into several groups, and one of them is Micro, Small and Medium Enterprises (MSMEs).

Indonesia has quite a number of MSMEs engaged in various sectors, one of which is agriculture. The phenomenon that has emerged lately is the emergence of group-based agricultural businesses. The group consists of several people who have the same hobbies and form groups to increase productivity to income. The idea of forming a farmer group came from various ways, such as the formation of a Women Farmer Group (WFG) which was initiated by an organization of women who were both in the same area and took the initiative to make use of unemployed land to become productive land.

This Women Farmers Group has considerable potential to increase food production and help improve food security. The magnitude of the potential of the WFG will be optimal if it is supported by adequate human resources, so that it can be sustainable and growing both in quantity and quality. Decisions regarding WFG management will improve in quality if they are supported by a good accounting system and financial governance. The embodiment of this matter will be realized if KWT members have competent accounting knowledge.

Findings in the field often point to the fact that existing WFGs often appear to be stuck in place, or have increasing sales, but do not experience significant profits and even experience losses. An example of a case is the Kauman Farmer Group where agricultural business actors do not know how much profit they are getting (Kusna, Adam, 2017). These problems can be caused by not or not implementing business accounting in accordance with applicable rules or standards. This problem cannot be allowed to drag on, considering that WFG is a potential for UMKM which is quite large for community resilience, including food security on the basis of small community communities.

2. RESEARCH METHOD

The research methodology used in this study is a quantitative methods. This study begins by collecting data through questionnaires to measure the extent of the application of accounting in the Women Farmer Group. The hope of the results of this study is to find out what factors support the application of accounting and what factors inhibit the application of accounting. An understanding of the inhibiting and supporting factors for the application of accounting will become data for suggestions for improving the quality of Women Farmer Groups, one of which is through accounting that is applied in accordance with PABU (Generally Accepted Accounting Principles). Accounting that is applied in accordance with PABU will produce better information for decision making related to improving the WFG economy.

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This research is limited to the variables of education, knowledge and socialization as supporting factors for the application of accounting. The subjects in this study were members of the Women Farmers Group and those in the Special Region of Yogyakarta Province. Analysis of the data used in the quantitative methodology is to use correlation because the data used is Likert scale ordinal data from the questionnaire.

Law no. 20 of 2003 states that the purpose of education is to develop the potential of students to become human beings who believe in and fear God Almighty, have noble character, are healthy, knowledgeable, capable, creative, independent and become citizens of a democratic and responsible country. From these definitions and regulations it is clear that education aims to increase knowledge and skills including knowledge and skills in preparing financial reports. Without an understanding of accounting, it will be difficult to prepare financial reports in accordance with applicable accounting principles, also known as PABU (Generally Accepted Accounting Principles).

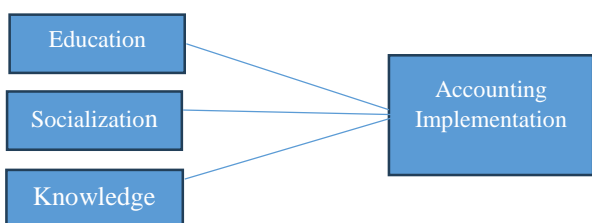
H1: Education is correlated with the implementation of accounting in WFG.

The preparation of financial statements is a process that requires skills to carry it out. Knowledge of accounting is an essential basic factor in preparing financial reports starting from identifying transactions, journalizing, posting to ledgers which lead to financial reports which include income statements, changes in capital, financial position, cash flow statements to notes on financial statements. Without accounting knowledge, it will be difficult or even impossible to prepare financial reports in accordance with GAAP. Meanwhile, without good financial reports, the decisions taken by entities will not be in accordance with the needs of business conditions.

H2: Accounting Knowledge is correlated with the implementation of accounting in WFG

An important factor in knowledge is socialization, because socialization according to the Big Indonesian Dictionary (KBBI) is an effort to socialize something so that it becomes known, understood and internalized by the community. Accounting socialization is necessary for the Women Farmer Group to be able to apply accounting in accordance with the applicable Accounting Standards.

H3: The socialization of accounting is correlated with the implementation of accounting in WFG



3. RESULT AND DISCUSSION

The hypothesis are tested using Pearson Correlation. The demographic data off respondents:

Table 1. Responden’s Profile Base on Age

No.	Age	Total	Percentage
1	20-30	1	3,23%
2	31-40	6	19,35%
3	41-50	10	32,26%
4	51-60	9	29,03%
5	61-70	2	6,45%
6	Not Filled	3	9,68%
Total		31	100%

Table 2. Responden’s Profile Base on Education

No.	Education	Total	Percentage
1	Basic School/Secondary	3	9.7%
2	High School/College	22	71%
3	Bachelor	6	19.3%
Total		31	100%

The results of the hypothesis test show as described in the following discussion:

H1: Education is correlated with the implementation of accounting in WFG.

The results of the correlation test showed a value of -0.086. A negative value indicates that there is no correlation between education and accounting implementation. The argument that can be used is that accounting can be applied by everyone regardless of educational background, this can be due to the need for financial records both individually and in groups.

H2: Accounting knowledge is correlated with accounting implementation in KWT.

The results of the correlation test showed a value of 0.475. It can be interpreted that accounting knowledge is correlated with accounting implementation. If connected with the previous hypothesis, it is possible that accounting knowledge can be obtained not only from formal education, so that one can still apply accounting both individually and in groups.

H3: The socialization of accounting is correlated with the implementation of accounting in KWT.

The results of the correlation test showed a value of 0.171. The value of the Socialization test results can be interpreted as having a less role in accounting implementation because the correlation value is weak (very far from number 1), this has the possibility that one of them is increasing accounting competence is not enough if the socialization is not carried out continuously.

4. CONCLUSION AND RECOMMENDATION

From the process of research and testing conducted it was concluded that education is not correlated with the application of accounting. This means that accounting or financial recording can be carried out by individuals who do not have an educational background in accounting.

Furthermore, accounting knowledge has a correlation with accounting implementation. The assumption used in concluding is that as long as it is related to finance, each individual can study accounting to keep financial records. Likewise with the socialization which is not correlated with the implementation of accounting, it can be made possible due to the lack of intense socialization so that an understanding of the importance of accounting practices only finished after the socialization course.

Suggestions that can be given in this research are:

1. Expanding the scope of research locations and respondents, especially WFG.
2. Increase socialization regarding the importance of accounting to change the public paradigm regarding accounting which can be applied by anyone who wants to learn.
3. Add variables and methods such as qualitative methods and mix methods.

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