

## **ABSTRACT**

*The purpose of this study is to determine the procurement of social assistance programs on the management accounting practice of MSMEs in the food industry sector in the city of Semarang during the covid-19 pandemic. The population in this study was 17.602 MSMEs in Semarang city and the research sampel was 144 MSMEs in the food industry sector in Semarang city. The sampling technique used was non-random sampling with purposive sampling methode. Types of analysis used include descriptive analysis, data quality test, classic assumption test, simple regression analysis, and hypothesis test processed using IBM SPSS 25 software. The results of study show that procurement of social assistance programs affects the management accounting practice of MSMEs in the food industry sector in Semarang city during the covid-19 pandemic.*

*Keywords : procurement of social assistance programs, management accountitng practice MSMEs in the food industry sector in Semarang city during the covid-19 pandemic.*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengadaan program bantuan sosial terhadap *management accounting practice* UMKM sektor industri makanan di Kota Semarang selama pandemi covid-19. Populasi pada penelitian ini adalah 17.602 UMKM di Kota Semarang dan sampel penelitian adalah 144 UMKM sektor industri makanan di Kota Semarang. Teknik pengambilan sampel yang digunakan adalah *non random sampling* dengan metode *purposive sampling*. Jenis analisis yang digunakan diantaranya analisis statistik deskriptif, uji kualitas data, uji asumsi klasik, analisis regresi sederhana dan pengujian hipotesis yang diolah menggunakan software IBM SPSS 25. Hasil penelitian ini menunjukkan bahwa pengadaan program bantuan sosial berpengaruh terhadap *management accouting practice* UMKM sektor industri makanan di Kota Semarang selama pandemi covid-19.

**Kata Kunci :** pengadaan program bantuan sosial, *management accounting practice* UMKM sektor industri makanan di Kota Semarang selama pandemi covid-19

