

ABSTRACT

ARIFIANA GUSTI NINGRAT. *Analysis of Accounting Implementation Based on Financial Accounting Standards Entity Without Public Accountability (SAK ETAP) In Small and Medium Enterprises (SME) . (Led by Mr. Drs. Darmansyah HS., Akt, MM, CISA).*

This research is intended to know the application. Objects researched 60 SME located in Pusat Kuliner Pasar Laama Tangerang in 2017.

The results found some differences between before implementing SAK ETAP by applying SAK ETAP.

Keyword: SAK ETAP, UKM