

ABSTRACT

SHINTA MONICA. *Factors Affecting The Perception Of Umkm Actors On The Composition Of Financial Statements Based On Entity Financial Accounting Standards Without Public Accountability (SAK ETAP) (Empirical Study on Tangerang Public Corporation UMKM. (Led by Dra. Retno Suliati Suleiman, Akt, MM).*

This study aims to examine and analyze the influence of each variable used in this study, namely the provision of information and socialization, understanding of information technology, educational background, length of business and business measures on the perception of SMEs in preparing financial statements based on SAK ETAP. this study consists of 5 independent variables and one dependent variable.

Data obtained in the form of primary data. The method used is qualitative with multiple linear regression analysis. Sampling used was purposive sampling. The sample in this study were 80 respondents of SMEs.

The results of the test show that partially the perception of giving information and socialization does not affect the perception of SMEs. Understanding of information technology has a positive effect on the perception of SMEs. Educational background does not affect the perception of SMEs. Business duration does not affect the perception of SMEs. Business size does not affect the perception of SMEs. And simultaneously or jointly providing information and socialization, understanding information technology, educational background, length of business and business size significantly influence the perception of SMEs in preparing financial statements based on SAK ETAP.

Keywords: information provision and socialization, understanding information technology, educational background, length of business, size of business, perception of SMEs.