

**ANALYSIS THE FACTORS AFFECTING THE PERCEPTION OF THE  
APPLICATION OF ACCOUNTING IN THE OWNER SME (SMALL MEDIUM)  
SHOP BUILDING IN THE AREA CENGKARENG, JAKARTA**

**ABSTRACT**

*One of the main factors that cause problems and lead to the failure of small and medium enterprises (SMEs) in developing the business is the lack of knowledge in applying accounting. The purpose of this study was to determine the effect of working conditions, knowledge, and the size of the effort against the owners of SMEs accounting application Stores Building in Cengkareng, West Jakarta.*

*The population in this study is the SME Stores Building located in West Jakarta. The sampling method study using saturated sample totaled 64 owners of SMEs Stores Building in Cengkareng, West Jakarta. Data collected by spreading questionnaire to the owners of SMEs Stores Building in Cengkareng, West Jakarta. Data - the data before analysis superbly in validity and reliability. Data analysis techniques using multiple linear regression analysis.*

*The results show the state of work and knowledge does not significantly affect the application of accounting. While the size of the business significantly affect the application of accounting in SMEs Stores Building in Cengkareng, West Jakarta. Advice for owners of SMEs Stores Building in Cengkareng, West Jakarta should better understand the application of accounting and accounting to take the time to implement their business to develop the business. With the expected good accounting information SME owners Building Stores in Cengkareng, West Jakarta can thrive in business competition is very tight.*

*Keywords: Small and Medium Enterprises (SMEs), Application of Accounting, Working condition, Knowledge, Business Size.*