

ABSTRACT

MERSINTA INDRIANI, Analysis of Factors that Influence the Perception of the SMEs in the Financial Statement Based on Financial Accounting Standards no Accountability Public Entity(SAK ETAP).

SMEs does not get used for registration and preparation of financial statements as a description of the business activities and financial position of the company. Where as the existence of financial statements will allow owners obtain data and information that is systematically arranged. This research aims to obtain empirical evidence whether the size of business, age of business, understanding of information technologi, socialization of SAK ETAP and educational background effect on perception of the SMEs in the financial statements based on financial accounting standards no accountability public entity (SAK ETAP).

Objects in the study of UKM craft fragrant roots in Garut, West Java, with number of respondents as much as 150 MSMes. Data retrieval in this study using a questionnaire which is then processed using logistic regression analysis. The results of the study prove that, size of business, age of business and sosialization of SAK ETAP does not influence on the perception of the SMEs in the financial statements based on financial accounting standars no accountability public entity (SAK ETAP). Meanwhile understanding of information technology and educational background are influential positively and significantly to the perception of the SMEs in the financial statements based on financial accounting standars no accountability public entity (SAK ETAP).

Keywords : SAK ETAP, Financial Statements, and Perception of SMEs