

***ANALYSIS OF FACTORS THAT INFLUENCE THE PERCEPTION OF THE  
SMEs IN THE FINANCIAL STATEMENTS BASED ON FINANCIAL  
ACCOUNTING STANDARDS NO ACCOUNTABILITY PUBLIC ENTITY  
(SAK ETAP)***

***ABSTRACT***

*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. Whereas 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 scale of enterprises, age of enterprise, giving of information and socialization, educational background, and level of education 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 convection in PIK Cakung, East Jakarta, with number of respondents as much as 51 MSMEs. Data retrieval in this study using a questionnaire which is then processed using logistic regression analysis. The results of the study prove that business scale, educational background, dan level of education 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 age of business and giving of information and socialization are influential 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*