

ABSTRACT

This study aims to analyze the factors that effect on the understanding of the economic enterprise accountants of Financial Accounting Standards Entity Without Public Accountability (SAK ETAP). These factors include level of education, educational background, SAK ETAP training, and gender.

This study uses data obtained from the questionnaire where the respondent is a cooperative accounting officer located in the Pati District. Respondents amounted to 80 who became the sample of the study. The sampling method study using simple random sampling. The data analysis tool used is multiple regression analysis.

The results showed that education level, educational background, and training of SAK ETAP influenced the understanding of SAK ETAP. While the gender does not affect the understanding of SAK ETAP. The higher the level of education, the ability to understand the SAK ETAP is also high. Employees who have an accounting education background are easier to understand SAK ETAP than non accounting. In addition, SAK ETAP training can also improve employees' ability to understand SAK ETAP. However, gender has no influence in determining the level of understanding of SAK ETAP.

Keywords: Cooperative, Understanding, SAK ETAP, Level of education, Educational background, SAK ETAP Training, gender.