

## **ABSTRACT**

*This study aimed to analyze the factors that affect the level of understanding on the implementation of the Financial Accounting Standards-Entities Without Public Accountability (SAK ETAP) to the economic enterprise accountants. Those factors are giving socialization and training, an level of education, an education background, an length of time in job duties.*

*The population in this study were employees who worked in the economic enterprise accountants who still active in business activities based on the database of the Economic Enterprise Department and UMKM Semarang. The study sample was 90 economic enterprise accountants and using convenience sampling as the method. The data analysis technique used in this research was multiple linear regression analysis.*

*The result showed that the giving socialization and training, the level of education, the education background and the length of time in job duties have a significant positive affect on the level of understanding on the implementation SAK ETAP. The more frequent of socialization and training, the higher level of understanding on the implementation of SAK ETAP. The higher levels of education were taken and accounting background, the easier to understand and apply the SAK ETAP. And the longer the time in job, the greater motivation and ability to apply the SAK ETAP.*

*Key words: Cooperatives, Implementation, SAK ETAP, the giving socialization and training, the level of education, the education background, the length of time in job duties*