

ABSTRACT

This research aimed to investigate the factors which influenced the economic enterprise accountants perception on the implementation of SAK ETAP. Those factors are level of education, an education background, an length of time in job duties, and giving information and socialization.

The population in this research was the economic enterprise accountants who were active in their work activity and who had given the socialization about SAK ETAP by Economic Enterprise Department and UMKM Semarang. The research sample was 108 economic enterprise employees and using simple random sampling as the methods. The data analysis technique used in this research was multiple linear regression analysis.

The results showed that the level of education, the education background, the length of time in job duties, and giving information and socialization influenced the positive perception on the implementation of SAK ETAP to the economic enterprise accountants significantly.

Keywords : Economic Enterprise, Perception, SAK ETAP, Level of education, Education background, Length of time in job duties, Giving information and socialization.