

ABSTRACT

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PERCEPTION OF MSME PERSONNEL ON THE ROLE AND BENEFITS OF SAK ETAP IN SUPPORTING MSME ACTIVITIES IN THE BINTARO REGION

This study aims to determine how the perceptions of Micro, Small and Medium Enterprises (MSMEs) on the role and benefits of Financial Accounting Standards for Entities without Public Accountability (SAK ETAP) in supporting MSME activities in the Bintaro Region. This research is motivated by the fact that every UMKM needs to carry out accounting for its business transactions. The research method used a descriptive quantitative approach with data collection using a questionnaire method and distributed to MSMEs in the Bintaro area. From this research, a negative perception is obtained, because MSMEs are reluctant to apply SAK ETAP due to a lack of understanding and knowledge of SAK ETAP.

They think that SAK ETAP is only needed by businesses that are already large, while the businesses they run are still small, so they do not need SAK ETAP. However, MSME actors assume that the application of SAK ETAP can be useful for improving business performance. The results of this study are limited to the Bintaro area so that it cannot be generalized to take pictures in other areas. For further research, it is better to expand the coverage area so that the research results can be maximized.

Keywords: Perceptions of UMKM Players; The Role and Benefits of SAK ETAP; UMKM Activity