

ABSTRACT

The Effect of Behavioral Control, Attitudes, Subjective Norms, and Use of Financial Applications in Interest in Compiling Financial Statements

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Financial reports are one of the things that can be used by MSME actors to be able to develop their business. However, there are still many MSMEs that have not made their business financial reports in accordance with the applicable SAK EMKM. This study aims to determine the effect of behavioral control on interest in preparing financial statements, the effect of attitude on interest in preparing financial statements, the influence of subjective norms on interest in preparing financial statements and the effect of using financial recorder applications on interest in preparing financial statements. The research method used is quantitative with data collection through Google Forms (Gforms). The population and sample of the study were MSME actors domiciled in South Tangerang and South Jakarta with a total sample of 100 samples. Testing and data analysis using IBM SPSS Statistics 25. The results of this study indicate that behavioral control, attitude, subjective norms, and use of financial applications have a significant partial and simultaneous effect on interest in preparing financial statements.

Keywords: Behavior Control, Attitudes, Subjective Norms, Financial Applications, Financial Statements

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