

ABSTRACT

MSMEs in Indonesia have an important role in Indonesian economy. The role of MSMEs is not just limited to employment, but also its contribution to Indonesian GDP. However, the potential is constrained by several problems, which is the lack of understanding of financial statements. SAK-ETAP is one of the Indonesian Institute of Accountants effort to offer convenience to MSMEs in presenting the financial statements.

The purpose of this study is to determine the acceptance of SAK-ETAP on MSMEs Bandung through user ratings to variable perceived of usefulness, perceived ease of use, and SAK-ETAP implementation and to evaluate the influence perceived usefulness and perceived ease of use to SAK-ETAP implementation on MSMEs Bandung.

Methods of data collection is done by distributing questionnaires. The study population was MSMEs Food and Beverages in Bandung, which is registered in the Department of Cooperatives and Micro, Small and Medium Enterprises of Bandung in 2017 with total sample of 45 MSMEs. The analysis technique used is descriptive statistical analysis and multiple linear regression analysis.

The results indicate that the perceived usefulness of the MSMEs Bandung is very good, perceived ease of use on MSMEs Bandung is good, and the implementation of SAK-ETAP on MSMEs Bandung is very good. Based on simultaneous test result, the perceived usefulness and perceived ease of use significantly influence the implementation of SAK-ETAP on MSMEs Bandung. Based on the partial test, the perceived usefulness has significant effect on the implementation of SAK-ETAP on MSMEs Bandung and perceived ease of use has significant effect on implementation of SAK-ETAP on MSMEs Bandung.

Based on the research results, it is expected for the next researcher can do more research on the implementation of SAK-ETAP with different samples and variables. For the Government of Bandung and the IAI are expected to continue to socialize about SAK-ETAP and the importance of SAK-ETAP in helping financial reporting. For MSMEs in Bandung who have not applied SAK-ETAP are expected to start applying SAK-ETAP in accordance with predefined standards.

Keywords : Perceived Usefulness, Perceived Ease of Use, Implementation of SAK-ETAP, TAM.