

ANALISIS PERSEPSI KEMUDAHAN PENGGUNAAN DAN PERSEPSI KEGUNAAN TERHADAP PENGGUNAAN STANDAR AKUNTANSI KEUANGAN ENTITAS TANPA AKUNTABILITAS PUBLIK PADA KOPERASI DI SEMARANG

ABSTRACT

The purpose of this study was to determine the perceptions that influence the use of SAK ETAP Cooperative in Semarang. In this study analyzed the perceptions of the ease and usability of Financial Accounting Standards Entities without Public Accountability in Cooperative in Semarang , due to the change in the accounting standard perceptions related to the understanding of the use of financial accounting standards have a very high influence in the adoption of Financial Accounting Standards Entities without Public Accountability. The population in this study are employees and managers Cooperative in Semarang. The population consisted of 100 people. The sample was as much as its population, which amounted to 21 cooperatives. Sources of data and methods of data collection using case studies and census by providing kuesioner to the informant. The analysis in this study using multiple linear regression to determine the effect of each variable. The results of the test with SPSS, using multiple linear regression equation $Y = -8.504 + 0.670 X_1 - 0.957 X_2 + 0.399 X_3 + 0.818 X_4 - 0.062 X_5 + \epsilon$. Perception variables known tends to be that the stronger the influence of perceptions of readiness it will tend to the higher use of SAK ETAP. Understanding the perception variables, tends to be weakened the influence of perceptual understanding of the information is likely to be increasingly weak use of SAK ETAP. Variable perceived ease of use in mind, tend to that variable perceived ease of use has a positive influence on the use of SAK ETAP. Variables perceived usefulness, usability perception tends to be that the variable has a positive influence on the use of SAK ETAP. Perception variable presentation of financial statements known -0.062 is negative, tends to be that the weaken the influence of the perception of the financial statements will tend to become weaken use of SAK ETAP.

Keywords : SAK ETAP, Cooperative, Perception.