



ACCOUNTING DEPARTMENT

FACULTY OF ECONOMICS

ANDALAS UNIVERSITY

THESIS

**THE INFLUENCE OF ENTREPRENEUR AND BUSINESS
CHARACTERISTICS TOWARD ENTREPRENEURS' UNDERSTANDING
OF FINANCIAL ACCOUNTING STANDARDS FOR MICRO, SMALL,
AND MEDIUM ENTITIES (SAK EMKM)**

[The Study of MSMEs Foster Partners of Bukit Asam CSR Unit]

By:

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Thesis Advisor: Dr. Yulia Hendri Yeni, S.E., M.T., CA., Ak.

Submitted to fulfill the requirements to obtain Bachelor Degree in Accounting

PADANG

2021

ACCOUNTING DEPARTMENT
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THESIS APPROVAL LETTER

Herewith, stated that:

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Field of Study : International Accounting
Thesis Title : **THE INFLUENCE OF ENTREPRENEUR AND
BUSINESS CHARACTERISTICS TOWARD
ENTREPRENEURS' UNDERSTANDING OF
FINANCIAL ACCOUNTING STANDARDS FOR
MICRO, SMALL, AND MEDIUM ENTITIES (SAK
EMKM) [The Study of MSMEs Foster Partners of
Bukit Asam CSR Unit]**

Has already passed the thesis seminar on June, 10th, 2021 based on procedures
and regulation prevailed in the Faculty of Economics, Andalas University

Padang, July, 16th 2021

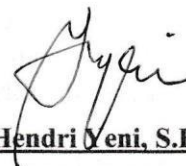
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CHARACTERISTICS TOWARD ENTREPRENEURS'
UNDERSTANDING OF FINANCIAL ACCOUNTING STANDARDS
FOR MICRO, SMALL, AND MEDIUM ENTITIES (SAK EMKM)
[The Study of MSMEs Foster Partners of Bukit Asam CSR Unit]**

Thesis by: Febrya Eka Dewanty

Thesis Advisor: Dr. Yulia Hendri Yeni, S.E., M.T., CA., Ak.

ABSTRACT

This research aims to know the effect of entrepreneur and business characteristics toward entrepreneurs' understanding of financial accounting standards for micro, small, and medium entities (SAK EMKM). The entrepreneur and business characteristics are manifested by 5 independent variable that consist of educational level, educational background, accounting training, business scale and business age. The population of this research are the entrepreneurs of MSMEs foster partners of Bukit Asam CSR Unit. The research sample is obtained by nonprobability sampling technique in the form of purposive sampling, so that selected 210 entrepreneurs of MSMEs foster partners of Bukit Asam CSR Unit. The design method is using survey method with a quantitative approach. It used questionnaires with likert scale that distributed online via Google Form. The results showed that the independent variables X1,X2,X3,X4 (educational level, educational background, accounting training and business scale) partially have a significant influence on the entrepreneurs' understanding of SAK EMKM. While the independent X5 is business age was no proven to affect.

Key words: *Entrepreneur characteristics, Business characteristics, Educational Level, Educational Background, Accounting Training, Business Scale, Business Age, SAK EMKM, MSMEs.*

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