



**THE INFLUENCE OF MANAGEMENT
REQUIREMENT LEVEL ON FINANCIAL
STATEMENT AND BOOKKEEPER'S ABILITY TO
ACCOUNTING PRACTICES
(Case Study : Tour Travel Companies In Padang City)**

Thesis

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ABSTRACT

The objective of this study is to examine the influence of bookkeeper's ability and management requirement level on financial statement to accounting practices and to know how much the influence it is. There are two variables in this research. First variable is management requirement level on financial statement and the second variable is bookkeeper's ability which are measured by three another variables such as: scientific discipline of bookkeepers, accounting training ever attended and work experience in accounting. This research focus on small and medium sized enterprises in Padang city which samples are tour travels companies. The data used are primary data using closed-model questionnaires that manager or owner and bookkeeper of tour travel answered. Meanwhile the appropriateness with accounting practices will be measured by appropriateness with Indonesian Accounting Standards (SAK) by presenting and disclosing about accounts in balance sheet, cash flow statement and income statement. The results of this research are the accounting practices in tour travel companies in Padang city are still lacked and not suitable to financial accounting standards. Very few of them make complete financial statement with regard to PSAK No.1. This research points out that all independent variables has positive relationship with the financial accounting practices. Financial accounting practices can be increased by paying attention to the factors. The most possible attention is the accounting trainings followed by bookkeepers because it has the most significant influence . lack of financial accounting practices need to be paid serious attention from the related institutions with the development of small medium enterprise. This research still has some limitations such as incompleted questionnaires filled by respondents and concentrated sampling in one city. Based on such limitations, the writer suggests for the next research should use more samples with more spread locations.

Keyword : The Influence Of Management Requirement Level On Financial Statement and Bookkeeper's Ability to Accounting Practices (Case Study: Tour Travel Companies in Padang City)

CHAPTER I

INTRODUCTION

1.1. Backgrounds of Research

The multidimensional crises occurring in Indonesia are largely influencing the livings of its societies, particularly in economic field. This can be viewed from too many companies that are facing bankruptcies. However during the crises, the Small and Medium Enterprises (SMEs) are found to be stable enough in sustaining and supporting the Indonesian economy. According to Prof. Dr. Mubyarto, the economic growth of 40% reached out by Indonesia in year 2000 was the contribution of small business sector (Karjantoro, 2000).

The roles of SMEs in the Indonesian economic growth can be seen from a large number of small and medium enterprises existing in all the economic sectors and their large contributions to job opportunities and national income. Besides, the SMEs have contributions in distributing the incomes through business opportunities, rural developments, developmental trade-off among districts (Tambunan, 2000) and increased investments and an encourage of enterprising spirit (Herry, 2002).

Based on data obtained from the Statistical Center Board (BPS) during 2003-2004, the number of enterprisers was increased from 42,537,505 units (1.61%) in 2003 to 43,224,007 units in 2004. Meanwhile, the level of worker absorption as to the business scale can be seen in the next Table 1.1.

**Table 1.1. The level of worker absorption as to the business scale
for 2004-2006**

Business Scale	Number (in persons)		
	2004	2005	2006
Small Enterprises	76,415,980	78,994,872	80,933,384
Medium Enterprise	4,030,620	4,238,921	4,483,109
Large Enterprises	3,154,771	3,212,033	3,388,955
Total	83,601,371	84,445,826	88,804,955

Source: www.depkop.go.id

From the table it can be concluded that the small and medium enterprises have absorbed more workers compared to the large-scale enterprises.

In their developments, the SMEs are still facing various obstacles, one of which is a minimum knowledge in accounting. This is due to the management of businesses dominated by the owners whose knowledge and ability are not appropriate. There are the SMEs with their accounting recordings but being unable to make up better Financial Statement.

The accounting practices done so far by the SMEs are still straightforward. Most of them have made daily inflow- and outflow-cash recordings; however, these accounting practices are less appropriate as the SMEs wish to plan their proposed loan to banks and other financial institutes that require more complete accounting information such as financial statement. This restriction is strengthened by the characteristics of SMEs, that is, in business management by the owners there is no separation between the owner finance and firm finance.

According to Theng and Jasmine (1996) and Harol and Bal (1994), as quoted by Herry (2002), the restriction in accounting is one of the factors of the problem sources as well as the small and medium enterprises failures. Most of the

BAB V

CONCLUSION

In reference to the analysis results and hypothesis testing described in chapter four, the following are summaries, research implication and limitation of research.

5.1 Conclusion

1. The accounting practices in Tour Travelling firms of Padang city are still lacked or not suitable to prevailing financial accounting standards. This is shown in the percentage of respondents with their accounting practices that are as much as 32%. The adequate accounting practices are 49%. Although there are some firms who implement them according to the prevailing standard as much as 20%. The trend occurs in the firms who made relationships to external parties who require financial statement used as the conditions to borrow money to bank or for paying taxes.
2. In general, tour travelling firms present balance sheet, loss/profit accounts, cash flow statement (showing inflow and outflow cash only) and record for financial statement. Just a few make capital change reports because the reports they present are mostly for internal requirements. Very few make the complete financial statement with regard to PSAK No.1
3. The factors of management requirements level on financial statement and scientific disciplines, accounting trainings and work experiences in accounting of booking officers have a close correlation to the accounting practices in tour travelling firms of Padang city. It is shown by the double

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