

Eris Riqawati, 09321010, **Analysis Of Small Business Perceptions Of The Understanding, Organizing And Use Of Accounting System : An Experimental Study**, *Accounting, Faculty Of Economic, Muhammadiyah Gresik Of University, July 2013.*

Abstract

This study aims to demonstrate the differences in perceptions of small business perceptions of the understanding, implementation and use of accounting information systems before and after training and mentoring. This research is an experimental study using the approach of one group pretest-posttest design, the respondents in this study is the small and medium entrepreneurs in Gresik district some 40 SMEs. Data collected as many as 40 samples of SMEs that are in Gresik regency. Using primary data subjects and data types. Data collection was conducted in two stages, the questionnaire pretest and posttest questionnaires. This study shows that the results of independent sample t test showed that there were differences in the perception of understanding before and after the training and mentoring that showed significant results with sig-(2-tailed) 0.000. In the implementation of outcomes there is no difference perceptions before and after the implementation of the training and mentoring showed no significant results with sig-(2-tailed) .538. On outcomes, there are differences in the perception of the use of the use of before and after training and mentoring that showed significant results with sig-(2-tailed) 0.000.

Keyword : Perception Of Small Businesses, Understanding, Organizing And Use Of Accounting System

