

LIST OF FIGURES

Figure 2.1 Accounting Cycle	12
Figure 2.2 Conceptual Framework.....	32
Figure 3.1 Components of Data Analysis	41
Figure 4.1 Mbok Dower Restaurant.....	42
Figure 4.2 Organizational Structure of Mbok Dower Restaurant	44
Figure 4.3 Strategy to Foster a Culture of Preparing Financial Statements.....	67

LIST OF TABLES

Table 2.1 MSME Criteria.....	9
Table 2.2 Statement of Financial Position	18
Table 2.3 Income Statement.....	21
Table 2.4 Notes to the Financial Statement	22
Table 2.5 Empirical Review.....	28
Table 3.1 Research Time Schedule.....	36
Table 3.2 Key Informant Profile	39
Table 4.1 List of Menus at Mbok Dower Restaurant.....	43
Table 4.2 Informant Profile.....	44
Table 4.3 Comparison of Financial Statement Elements according to SAK EMKM and Its Implementation to Mbok Dower Restaurant.....	51
Table 4.4 Statements of Financial Position.....	59
Table 4.5 Income Statements	60
Table 4.6 List of Raw Materials.....	61
Table 4.7 List of Spices.....	61
Table 4.8 List of Consumable Materials	62
Table 4.9 List of Employee's Salary.....	63
Table 4.10 List of Prepaid Electricity Voucher Purchases	64
Table 4.11 PDAM Water Bills.....	65
Table 4.12 Notes to the Financial Statements.....	65