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**Factor Analysis of Social Accounting In Small Medium Enterprise**

Lisa Kartikasari<sup>a\*</sup>, Sutapa<sup>b</sup>,

<sup>a</sup>*Sultan Agung Islamic University, Kaligawe Raya km 4 street, Semarang 50112, Indonesia*

<sup>b</sup>*Sultan Agung Islamic University, Kaligawe Raya km 4 street, Semarang 50112, Indonesia*

\* Corresponding author. Tel.: +62-024-6583584; fax: +62-024-6582455.  
E-mail address: lisakartika@unissula.ac.id

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Many companies still have difficulties in facing the 'sustainability agenda', enterprise social and social accounting in providing solutions for measuring, calculating and reporting both financial and economic performance. Social accounting is related to the development of a measurement system to monitor social performance. The purpose of this study is to establish indicators and constructs of social accounting by identifying social activities grouped into the social contribution and social capital.

The population in this research were 120 small medium enterprise in the Central Java province which is administered by purposive sampling technique. It is obtained a sample of 84 small, medium enterprises. Then, the data are analyzed by using factor analysis in order to establish and construct appropriate indicators for social accounting.

The findings show that 6 selected indicators with two constructs of social accounting. Two constructs with the respective variables as follows: social contribution with three indicators and social capital with three indicators.

**Keywords:** social accounting; sustainability; environmental; performance; enterprise

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