Micro, small and medium enterprises (UMKM) are business activities that are able to expand employment and provide broad economic services to the community, and can play a role in the process of equity and income generation, encourage economic growth, and play a role in realizing national stability. But on the other hand UMKM players in Pontianak city still encounter obstacles related to financial reporting, that is, many UMKM’s who do not understand financial reporting and accounting, bookkeeping systems are still simple and tend to ignore the standard financial administration rules and financial report making not in accordance with applicable standards.

This study aims to determine the factors that influence the implementation of SAK EMKM in UMKM’s in Pontianak City. This research uses quantitative methods by distributing questionnaires. The study population was UMKM’s with a sample of 81 people. The data analysis technique uses multiple linear regression with the help of the SPSS version 24 program.

The results showed that the educational background and socialization of understanding of EMKM IFRSs had a significant effect on the implementation of EMKM IFRSs, while education levels, business size, length of business standing did not indicate a significant effect on EMKM IFRSs.

**Keywords**: educational background, education level, business size, length of business standing, socialization and SAK EMKM