

## ABSTRACT

*The aim of this research is to test absence of difference the appropriation small medium micro enterprises profit based on financial attitude and demographic factor that is owned by business owners. Population in this research is small medium micro enterprises (SMME), because SMME is type of businesses who is influential for the economy in Indonesia and the largest contribution in the economy seen from how much they were in Indonesia. The Research methodology used here was accidental sampling where researchers did not determine the sample subjectively, so that every member of the population who met can become a sample in research. Sample acquired were 98 effort in accordance with the provisions of Yamane (1973). Analytical technique was inferensia analysis technique. The result analysis shows that there are differences appropriation business profit based on degrees obsession and there is no distinction appropriation bussiness profit based on the degree of power, inadequacy, retention, and independence, and there are no distinction appropriation business profit by virtue of demographic factors.*

*Key Words : Business Profit Allocation, Financial Attitude, and Demographic factors.*