

ABSTRACT

This study aimed to describe the students' perceptions of accounting SI through the level of knowledge, level of interest and the level of interpretation of the impact of the convergence of International Financial Reporting Standards (IFRS) at the private university in Jakarta.

Research conducted with quantitative approach using descriptive statistical methods through observation and questionnaire approach in 28 (twenty eight) private universities. Data analysis technique used was ANOVA (Analysis of Variance)

The results based on testing ANOVA (Analysis of Variance) found there were no differences in the level of student knowledge accounting SI on the impact of the convergence of International Financial Reporting Standards based on gender, while based on the area of specialization and origin of college respondents there is a significant difference between the level of students' knowledge of accounting SI on the impact of the convergence of International Financial Reporting Standards. Found there was no difference in the level of interest of students accounting SI to learn IFRS so that a better understanding of the impact of the convergence of International Financial Reporting Standards by gender and field of specialization, while based on the origin of college respondents there is a significant difference between the level of interest of students SI to learn IFRS accounting in order to better understand the impact of the convergence of International Financial Reporting Standards. And found there were no differences in levels of interpretation SI students accounting on the impact of the convergence of International Financial Reporting Standards by gender and field of specialization, and from the college there is a significant difference between the levels of interpretation students accounting SI on the impact convergence of International Financial Reporting Standards.

Key words: Knowledge level, the level of interest, level of interpretation, Gender, Sector Specialisation, Origin College. Impact of Convergence International Financial Reporting Standards.

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ABSTRAK

Penelitian ini bertujuan untuk mendeskripsikan persepsi mahasiswa S1 akuntansi melalui tingkat pengetahuan, tingkat keinginan dan tingkat interpretasi tentang dampak konvergensi *International Financial Reporting Standards* (IFRS) pada perguruan tinggi swasta di Jakarta.

Penelitian dilakukan dengan pendekatan kuantitatif menggunakan metode statistik deskriptif melalui pendekatan observasi dan penyebaran kuesioner di 28 (dua puluh delapan) perguruan tinggi swasta. Teknik analisis data yang digunakan adalah Anova (*Analysis of Variance*).

Hasil penelitian berdasarkan pengujian Anova (*Analysis of Variance*) ditemukan tidak terdapat perbedaan tingkat pengetahuan mahasiswa S1 akuntansi tentang dampak konvergensi *International Financial Reporting Standards* berdasarkan jenis kelamin, sedangkan berdasarkan bidang peminatan dan asal perguruan tinggi responden terdapat perbedaan yang cukup signifikan antara tingkat pengetahuan mahasiswa S1 akuntansi tentang dampak konvergensi *International Financial Reporting Standards*. Ditemukan tidak terdapat perbedaan tingkat keinginan mahasiswa S1 akuntansi untuk belajar IFRS sehingga lebih memahami tentang dampak konvergensi *International Financial Reporting Standards* berdasarkan jenis kelamin dan bidang peminatan, sedangkan berdasarkan asal perguruan tinggi responden terdapat perbedaan yang cukup signifikan antara tingkat keinginan mahasiswa S1 akuntansi untuk belajar IFRS supaya lebih memahami tentang dampak konvergensi *International Financial Reporting Standards*. Dan ditemukan tidak terdapat perbedaan tingkat interpretasi mahasiswa S1 akuntansi tentang dampak konvergensi *International Financial Reporting Standards* berdasarkan jenis kelamin dan bidang peminatan, sedangkan berdasarkan perguruan tinggi terdapat perbedaan yang cukup signifikan antara tingkat interpretasi mahasiswa S1 akuntansi tentang dampak konvergensi *International Financial Reporting Standards*.

Kata-kata kunci: Tingkat Pengetahuan, Tingkat Keinginan, Tingkat Interpretasi, Jenis Kelamin, Bidang Peminatan, Asal Perguruan Tinggi, Dampak Konvergensi *International Financial Reporting Standards*.