Implementasi IFRS Dalam Dunia Pendidikan: Kondisi Terkini dan Faktor-Faktor Yang Memengaruhi

Abstrak :

IFRS is a rule with high quality standard that is globally accepted accounting standard which can increase financial reporting comparability, financially, among countries based on one fundamental throughout the world. more than one hundred countries have adopted IFRS as an accounting standard for financial reporting. For Indonesia as one of ASEAN countries and belongs to G-10, IFRS is inevitable for practice. Indonesia Accountant Association (IAI) has declared their plan to converge IFRS, January 1, 2012. One of the instructions that should prepare the next generation is education institution. This is due to the role of academicians as the key success to the IFRS implementation in the real jobs in the future. The objectives of this research are to provide empirical evidence factors influencing the IFRS material provision to the courses of financial accounting, namely the uncertainty of IFRS, institutional factors, practical constraints, and lecturer's characteristics. Research methodology used in this research is hypothesis testing with the sampling technique of non-probability purposive sampling. The sample taken is of 95 lecturers of the courses of financial accounting including introduction to accounting, intermediate accounting, and advanced accounting. The results show that among others, (1) uncertainty of IFRS variable and institutional factors have no significant influence toward the IFRS material provision, (2) practical constraint factors and lecturers characteristics have positive effect on the IFRS material provision, (3) more than half of the respondents thought that IFRS discussion is very important and therefore needs to be added in the course of financial accounting.

Keyword :

IFRS, uncertainty, institutional factors, practical constraints, faculty characteristics

Daftar Pustaka :

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