Factors affecting the understanding of IFRS in Accounting Students

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         2URL: https://doi.org/10.5430/ijhe.v9n4p302 Abstract This study examines the
          effect of
learning readiness, learning experiences, learning behavior and teaching quality of lecturers on The
International Financial Reporting Standard (IFRS) understanding in accounting students.
          2This study uses primary data by distributing questionnaires to accounting
          program students
at Dian Nuswantoro University Semarang. The population in 2019 with the number of students taking their
7th semester in this study was 184 students. Determination of the number of samples in this study using the
Slovin formula, to get a total sample of 65 students. The results show that only the readiness of learning
affects the understanding of IFRS in accounting students. While the learning experience, learning behavior
and teaching quality of lecturers do not affect the understanding of IFRS in accounting students. Keywords:
learning readiness, learning experience, learning behavior, lecturer teaching quality and IFRS understanding
1. Introduction Financial statements are prepared based on accounting standards. Accounting standards of
each country have differences, the cause is partly due to the economic environment, political environment
and accounting theories that exist in these countries. The differences will make it difficult for users of
financial statements who have businesses in different countries. To make it easier to understand financial
statements, the same Accounting Standards are needed. Because of this, the IFRS (International Financial
Reporting Standards) Convergence emerged. IFRS has received 132 jurisdictions in the world as a set of
global accounting standards (IASB, 2017). Capital market players and investors in more than half the world's
countries compile their financial statements based on IFRS. With the widespread adoption of IFRS, it is
proven that IFRS is the most prominent accounting standard and needs to hope to make the accounting
information compiler produce financial reports that are comparable and free of bias (Han et al., 2019). So
IFRS can become an International Accounting Standard used by companies on an international scale.
Based on research by
         5Barth et al., (2008) examining applying International Accounting Standards
(IAS) relating to higher quality accounting. Implementing an
          5IAS reflects the combined effects of the features of the financial reporting
          system, including standards, interpretation, law enforcement, and litigation.
          Researchers found that companies implementing IAS from 21 countries generally
          showed fewer earnings management, more timely recognition of losses and
         more value relevance from accounting amounts than matched sample
          companies that applied non-U.S. domestic standards. The difference in
         accounting quality between the two groups of companies in the period before
          the IAS company adopted the IAS did not account for differences in post-adoption
. Companies that carry out IAS are generally evidence of improved
          5accounting quality between the pre and post-adoption periods
Trombetta, 2008). The benefits of implementing IFRS will make it easier for investors to invest their capital
through the capital market because it uses international standard financial reports (Suprasto, 2015). Starting
in 2012 PSAK applies IFRS. To update the material to suit IFRS requires the role of a tertiary institution.
Universities and colleges must force each of their students to understand IFRS to produce competent
graduates, although not all university graduates will work in companies that carry out IFRS. Internal and
external factors influence the understanding of IFRS. Internal factors include; Learning Readiness, Learning
Experiences and Learning Behavior. While the external reason is the Quality of Teaching of Lecturers.
Kurniawan (2012) has researched about IFRS with the title Student Understanding Level IFRS. Abdullah
and Astuti (2012) also wrote under the title Factors Affecting IFRS Understanding of Accounting Students at
UIN Alauddin Makasar. Christiani (2015) with the title Understanding of Accounting Students towards IFRS
(Study at Private Universities in the City of Kupang). Ermawati and Kuncoro (2017) write Factors that
Influence the Understanding of IFRS. Based on the background above, the researcher wants to analyze
"Factors Affecting IFRS Understanding in Accounting Students". 2. Literatur Review 2.1 Learning Theory
and Learning
          1Learning theory is trying to describe how humans learn, thus helping us all
         understand the process of learning. There are three main perspectives in
         learning theory, namely Behaviorism, Cognitivism, and Constructivism.
         Basically, the first theory
will be complete with
          1the second theory and so on, so that there are variants, main ideas, or
          figures that cannot be clearly included, including which ones, or even become
          separate theories. But we don't need to debate this. What is more important for
          us to understand is which theories are good for certain regions, and which
          theories are suitable for other
regions. Such understanding is important to increase the value of how to do
          1learning. Learning theory pays attention to how a person influences other
         people to make the learning process. Degeng (1989) suggested that learning
          theory is prescriptive, while learning theory is descriptive. Prescriptive means,
          the purpose of learning theory is to decide the proper learning
          method/strategy to get optimal results. In other words, the learning theory
          deals with efforts to control specific variables in learning theory to ease
          learning. While descriptive means, the purpose of learning theory is to
         explain the learning process. Learning theory pays attention to how a person
          learns
. According to Slavin (2014), learning is a process of acquiring abilities that come from experience.
Meanwhile, according to Anni (2004) learning is a system in which various interrelated elements form a
change in behavior. Learning is a series of activities or activities carried out consciously by someone and
result in changes in him. The change is in the form of knowledge or skills based on sensory devices and
experience. 2.2 Understanding of IFRS The process of thinking and learning is part of understanding.
Learning and thinking are ways you can get understanding. Understanding is a process, deed, and
understanding. Djahura (2013) suggests that student understanding can develop if the learning process
takes place effectively and efficiently. IFRS understanding is the level of one's understanding of the basis,
standards, and conditions of IFRS reporting. Understanding IFRS is a person's ability to recognize,
understand and understand the basic, standard and provisions that apply to IFRS. The level of
understanding of IFRS uses measures in the way to which one knows and understands IFRS (Abdullah,
2015). In increasing students' understanding of IFRS, students need a good and correct learning process.
2.3 Learning Readiness
          7Readiness is the overall condition of a person who makes him ready to give
          a response or answer in a certain way to a situation
(Slameto, 2010).
         7Readiness is also thought to influence student learning outcomes
. Learning readiness
          4is one of the conditions students must have. The learning process needs to
          consider the readiness of learning because the learning process with readiness
          will make it easier for students to accept and understand the material
          presented by the teacher and can encourage students to give positive
         responses where the situation will affect learning achievement obtained
. According to Slameto (2010) readiness is a prerequisite for later learning. According to Nurkancana (1986)
states that learning readiness has meaning as several levels of development achieved by someone to
receive new lessons. Factors that influence learning readiness according to Djamarah (2002) are physical
readiness, psychological readiness, and material readiness. According to Hanifah and Abdullah (2001)
learning is a complex business process carried out by a person from not knowing to know, and not
understanding to understanding, and so on to get a better behavior change overall due to his interaction with
the environment. Learning readiness determines the learning process, so if the learning process is good, the
results obtained are also good. If someone says they are ready to learn, then that person will prepare all
their needs in learning. According to Widyaningtyas, Sukarmin and Radiyono (2013)
         7that students who have high learning readiness will have high learning
achievements. 2.4 Learning Experience According to Tahar (2012), the experience is a process of learning
and developing the growth potential of behavior both from formal and non-formal education or as a process
that brings someone to a higher behavior pattern. Meanwhile, according to Tyler, the learning experience is
not the same as the learning material or activities carried out by the teacher. The term learning experience
refers to the interaction between the learner and the external conditions in the environment in which he
reacts to the stimuli that come. Learning through active student behavior, that is what they do when they
learn, not what the teacher does. According to Tyler (1949) The term "learning experience" is not the same
as the content with which a course deals nor the activities performed by the teacher. The term "learning"
experience" refers to the interaction between the learner and the external conditions in the environment to
which he/she can react. Learning takes place through the active behavior of the student. This shows that the
learning experience is more about the activities or interactions of the learners themselves with the external
conditions in the environment. The learning experience in this study is an accounting learning experience,
both formal and informal education such as courses and the like. Students who are active on and off
campus have a better understanding and are more numerous than those who only attend the lecture
process. 2.5 Learning Behavior
          3Learning behavior is an attitude that arises from students in responding to
          and responding to every teaching and learning activity that occurs, showing their
          attitude whether enthusiastic and responsible for the learning opportunities
          given to them. Learning behavior has two qualitative judgments namely
         good and bad depending on the person who experiences them, to respond
         well or even indifferently. Learning behavior also talks about the way
students learn themselves so
          3that learning behavior is a way or action that has an attitude towards
          learning techniques carried out by the person himself or others in certain
          learning
situations. Hastuti (2003) states that learning behavior is a habit, will and learning skills possessed by
someone. While Surachmad in Hanifah and Syukriy (2001) stated five things related to good learning
behavior, namely: Habits of attending lessons, Habits of stabilizing lessons, Habits of reading books, Habits
of preparing written papers, and Habits of facing exams. 2.6 Lecturer Teaching Quality Lecturers are
professional educators and scientists with the main task of transforming, developing, and disseminating
science, technology, and art through education, research, and community service (Anonim, 2014). Lecturers
are human resources in higher education institutions that have a very important role in producing quality
students or graduates. Students get a lot of knowledge from lecturers so lecturers must have the best skills,
ability, and teaching methods. Asmawi's research (2005) revealed that lecturers or instructors are one of the
factors that can improve the quality of college graduates. Students will depend on the lecturer, how the
lecturer brings the lecture material and what material is conveyed will be additional knowledge or new skills
for students. 3. Hypotheses Development a. Learning Readiness Learning readiness determines the
learning process, so if the learning process is good, the results obtained are also good. If someone says
they are ready to learn, then that person will prepare all their needs in learning. The
          4readiness will make it easier for students to accept and understand the
          material delivered by the teacher and can encourage students to give a
          positive response where the situation will affect the learning achievement
          obtained
. Umam and Fakhrudin (2016)
          3concluded that there was an effect of learning readiness on learning
outcomes. According to Widiarti (2018) also said
         7that students who have good learning readiness will have good learning
          outcomes
 Based on these arguments, the hypothesis is as follows: H1: Learning Readiness influences the
Understanding of IFRS b. Learning Experience According to Tyler, the learning experience is not the same
as the lessons or activities carried out by the teacher. Learning experiences are not from lessons or
educators, but rather the activities or interactions of students themselves with external conditions in their
environment. Andjani and Adam (2013) revealed
         7that there is a positive influence between accounting learning experiences on
          learning
achievement. From this description, the hypothesis compiled is as follows: H2: Learning Experience
influences the Understanding of IFRS c. Learning Behavior Hanifah and Syukriy (2001) revealed that in the
learning process learning behavior needs to follow educational goals. Learning behavior with educational
goals can use effective and efficient ways so academic achievement can increase. The habit of taking
lessons, reading books, visiting the library and the habit of facing exams are matters on learning behavior
(Marita et al, 2008). Therefore, with good learning behavior will lead to an understanding of the greatest
learning. Conversely, the impact of poor learning behavior will lead to an understanding of lessons that are
less than ideal. Based on this argument the hypothesis is as follows: H3: Learning Behavior influences the
Understanding of IFRS d. Lecturer Teaching Quality Lecturers are human resources in higher education
institutions that have a very important role in producing quality students or graduates. Students get a lot of
knowledge from lecturers so lecturers must have the best skills, ability, and teaching methods. Asmawi
(2005) in his research revealed that one of the factors that can increase tertiary education graduates is to
depend on lecturers as teachers and educators. Based on the description, the hypothesis is as follows: H4:
The quality of lecturer teaching influences the understanding of IFRS 4. Research Methodology The
population in this study uses accounting students who are still active at Dian Nuswantoro University,
Semarang. While the sampling technique in this study by a random sampling method is a random sampling
technique (Indriantoro and Supomo, 1999). Information obtained from the Administration of the Faculty of
Economics and Business at Dian Nuswantoro University, the total population in 2019 with the number of
students taking their 7th semester in this study was 184 students.
          6The sample used in this study using the Slovin formula, so the number of
          samples in this study
amounted to 65 students. The type of research data is primary data in the form of experience or
characteristics of students as respondents. Researchers used a questionnaire filled out by respondents. So
the data used is primary data. To test hypotheses using multiple regression analysis techniques.
         6The multiple regression equation is as follows: Y
= b0 + b1X1 + b2X2 + b3X3 + b4X4 + e Information : Y = Understanding IFRS b0 = Constant X1 =
Readiness Study X2 = Learning Experience X3 = Behavior Learning X4 = Quality of Teaching Lecturer
b1,2,3,4 = coefficient of regression e = error term 5. Results and Discussion Of the 65 accounting students
who were respondents in this study, accounting students were 50 women (77%), men were 15 (2.3%) and
those who did not fill 1 were (1.5%). Accounting students who are 20 years old is 8 people (12.3%), 21 years
old is 47 people (72.3%), 22 years old is 5 people (7.7%), 23 years old is 4 people (6.1%), and 24 years old
is 1 people (1.5%). Accounting students from the Natural Sciences Department high school were 33 people
(50.8%), from the Social Sciences Department high school by 17 people (26.2%), from the Accounting
Vocational School by 8 people (12.3%), the other Department's Vocational Schools by 6 people (9.2%)) and
those who did not fill 1 person (1.5%). Accounting students who want to become 9 Public Accountants
(13.8%), want to become Accountants Educators 2 people (3.1%), want to become Management
Accountants 6 people (9.2%), want to become Government Accountants as many as 14 people (21.5%),
want to become Other Professionals as many as 30 people (46.2%) and who do not fill 4 people (6.2%).
          25.1 Validity Test The validation of each variable is done with the results of
          the Pearson Correlations. It shows that all dimensions of the study are
         declared valid because they already have a value of significance < 0.05. 5.2
         Reliability
Test To measure the level of accuracy, accuracy, and accuracy of one's questionnaire answers. This
measurement uses the Cronbach Alpha (\alpha) statistical test with a reliable Alpha value > 0.600. Following the
table of reliability test results: Table 1 Reliability Testing No. Indicator Alpa Cronbach Standard Cronbach
Alpha Count Information 1 2 Learning Readiness (X1) Learning Experience (X2) 3 Behavior Learning (X3) 4
Lecturer Teaching Quality (X4) 5 Understanding of IFRS (Y) 0.600 0.600 0.801 0.642 0.600 0.822 0.600
0.867 0.600 0.886 Reliable Reliable Reliable Reliable Reliable 5.3 Descriptive statistics Table 2. Descriptive
Statistic mean Std. deviation N Readiness Study Learning Experience Behavior Learning Lecturer Teaching
Quality Understanding of IFRS 46.12 17.29 5.713 3.146 65 65 36.25 5.350 65 35.09 4.201 65 49.77 4.892
65 The table above shows that there are 65 respondents. The average value of Learning Readiness is 46.12
and the standard deviation is 5.713. The average value of the Learning Experience is 17.29 and the
standard deviation is 3.416. The average value of Learning Behavior is 36.25 and the standard deviation is
5.350. The average value of the teaching quality of lecturers is 35.09 and the standard deviation is 4.201.
While the average value of Understanding IFRS is 49.77 and the standard deviation is 4.892. 5.4 Coefficient
of Determination Based on SPSS output, the adjusted R2 value is 0.278, which means that the variable
Learning Readiness, Learning Experience, Learning Behavior, and Teaching Quality of Lecturers explain
IFRS Comprehension variables by 27.8%, and by 72.2% explained by others outside of regression model.
5.5 Hypothesis test This test aims to see partially or effectively each
          6independent variable on the dependent variable. Perform a T- test
by considering the significance value obtained by each variable. The following are the results of the T-test:
Table 3. Hypotheses Testing Model (Constant) Readiness Study Learning experience Behavior Learning
Lecturer Teaching Quality Coefficients unstandardized
         2standardized Coefficients T Sig. B Std. Error beta
28.969 0.452 4.935 0.153 0.528 5.87 2.963 0 0.004 -0.009 0.201 -0.006 -0.046 0.964 -0.017 0.159 -0.019
-0.107 0.915 0.02 0.209 0.018 0.098 0.922 H1 test results are Readiness Learning gets
          6a significance value of 0.004 < 0.05 and the t value is 2
.963. This shows that Learning Readiness influences IFRS understanding. Thus, the H1 hypothesis states
that Learning Readiness influences IFRS understanding is accept. The level of readiness of learning the
higher the better the understanding of students about IFRS. High learning readiness means that students
are ready to learn, so everything related to learning will be ready. Everything is in the form of facilities,
physical, mental, environmental and behavioral so that the results of the learning process are achieved.
Students with high levels of learning readiness will be able to take part in learning activities properly and can
develop their skills. The results of this study are in line with the study of Widyaningtyas (2013) and Abdullah
(2015)
          7that students who have high learning readiness will have high learning
          achievements as
well. H2 test results showed that the learning experience got
          6a significance value of 0.964 > 0.05 and the t value
-0.046. So it shows if the Learning Experience does not affect IFRS understanding. Thus, the hypothesis H2
expressing Learning Experience affects the understanding of IFRS rejected. The learning experience based
on the results of the study here does not affect the understanding of accounting students about IFRS.
Because the learning experience here is a learning experience that is not related to IFRS material. The
experience here is such as attending seminars and courses but they are not related to IFRS material.
Besides students when attending courses or seminars do not carry out well and lack focus. Only as an
obligation. Besides this study uses a sample of last year students so that material about IFRS has long been
obtained. IFRS material is given in the early semester of lectures so that the student who became the
respondent forgot about the IFRS material. Because last year students focus more on internships, final
assignments or thesis. This is not consistent with the research of Lestari and Suparlinah (2010), which
states that learning experiences do not much affect the introduction of accounting values. H3 test results
indicate that Behavior Learning gets
          6a significance value of 0.915> 0.05 and t
-0.107. So it shows if Behavior Learning does not affect IFRS understanding. Thus, the H3 hypothesis that
revealed Learning Behavior influencing IFRS understanding was rejected. Examples of learning behavior
are habits in learning, reading habits, visiting the library and study habits when facing exams. Students tend
to have different habits. In addition to these behaviors and habits, students have other things to consider.
Namely awareness in doing assignments and attending college is still lacking, so learning activities are
interpreted as an obligation and not a need to learn. Also in this study using the last year's students
allegedly, the students were not ready with questions about IFRS material. Because IFRS material is
accepted in the early semester. The results of this study are not in line with the research of Hanifah and
Abdullah (2001) and Abdullah (2015). The results of the H4 test are the Quality of Teaching Lecturers to get
          6a significance value of 0.922 > 0.05 and the value of t is
0.098. So the Quality of Lecturer Teaching does not affect the understanding of IFRS. Thus, hypothesis H4
states that the Lecturer Teaching Quality affecting IFRS understanding is rejected. Lecturers have an
important role in the lecture process. Lecturers who have good teaching quality and are competent in their
field can produce quality students. But student success is not determined by lecturers alone. Many factors
determine the success of a student. If you have qualified lecturers in teaching and are competent in the field
of accounting but if you have students who do not want to learn and try to learn, then the results of their
learning are also unsatisfactory. It can also occur if students are not focused and busy with themselves
when the lecturer explains, so as good as any lecturer, then if students do not focus on listening and busy
with themselves, the results of the study are not satisfactory.
          3The results of this test do not support the research of
Sari (2011), Asmawi (2005), Lestari and Suparlinah (2010), and Abdullah (2015) that the quality of teaching
affects the level of understanding of accounting students, the value of introductory accounting courses, and
improving the quality of college graduates. 6. Conclusion Based on the results of research conducted, so the
conclusion is: 1. Learning Readiness influences the Understanding of IFRS. Therefore good or bad Learning
Readiness will affect IFRS Understanding. Thus the hypothesis that Learning Readiness influences the
Understanding of IFRS is accepted. 2. Learning Experience does not affect IFRS Comprehension. Therefore
good or bad Learning Experience will not affect the Understanding of IFRS. Thus the hypothesis which
states the Learning Experience influences the Understanding of IFRS is rejected. The Learning experience
does not affect because students when taking courses or seminars do not carry out it well and lack focus. 3.
Learning Behavior does not affect IFRS Understanding. Therefore good or bad Learning Behavior will not
affect the Understanding of IFRS. Thus the hypothesis stating that Learning Behavior influences the
Understanding of IFRS is rejected. Learning Behavior does not affect because students work on
assignments and attend lectures simply because they regard it as an obligation that does not become a
necessity for them. 4. Lecturer Teaching Quality does not affect IFRS Understanding. Therefore, the pros
and cons of lecturer teaching quality will not affect IFRS understanding. Thus the hypothesis stating that
Lecturer Teaching Quality influences IFRS Comprehension is rejected. Lecturer Teaching Quality does not
affect IFRS Understanding because students are not ready to attend lectures, so during lecture hours they
are not focused and play their gadgets.
          2Some suggestions given for further research are as follows: For further
          research, it is suggested to add factors that can
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