

**BINUS INTERNATIONAL  
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Accounting Major  
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**ACCOUNTING PROFESSIONALS' PERCEPTIONS TOWARDS IFRS  
IMPLEMENTATION: EVIDENCE FROM INDONESIA**

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**ABSTRACT**

**Objectives** – The purpose of this study is to investigate the significant differences between the perceptions of accounting professionals towards International Financial Reporting Standards (IFRS) implementation based on their demographic characteristics. In addition, it also aims to explore the perceptions of accounting professionals towards IFRS convergence in Indonesia.

**Method** – In this research, descriptive method with survey via questionnaire is used as the method of the research. The analysis is based on the data from 143 accountants and auditors working in general companies and public accounting firms. To analyze the data, independent sample t-test is used to test the significant mean differences of the accounting professionals based on their institutions and foreign-affiliations. Furthermore, one-way analysis of variance analysis is also used to test the mean differences of accounting professionals based on their education and experience level.

**Results and Conclusions** – The survey findings suggest that the accounting professionals from various demographic characteristics possess different agreement towards IFRS implementation issues in Indonesia. Accountants of general companies tend to have more problems of understanding the translated-language of PSAK when applying IFRS. In addition, foreign-affiliated and non-affiliated institutions possess different agreement on 5 out of 27 items queried in the questionnaire. Accounting professionals with higher level of formal education voiced different views on two issues. In addition, accounting professionals of different experience groups reported a significant mean difference on one item in the questionnaire. In summary, it can be concluded that accounting professionals have a positive perspective towards IFRS implementation in Indonesia.

**Keywords** – IFRS, perceptions, convergence, accountants, auditors, Indonesia.