

**Menilai kesiapan dan persepsi akuntan manajemen akuntan publik dan akuntan pendidik terhadap implementasi standar akuntansi keuangan berbasis IFRS di Indonesia = Assessing readiness and perception of management accountants public accountants and accounting educators against implementation of financial accounting standards gaap based on international financial reporting standards IFRS in Indonesia**

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**Abstrak**

Penelitian ini membahas mengenai kesiapan dan persepsi dari para akuntan profesional terhadap implementasi Standar Akuntansi Keuangan (SAK) berbasis International Financial Reporting Standard (IFRS) di Indonesia. Diharapkan penelitian ini dapat membantu stakeholder terkait dalam hal menyukseskan program konvergensi IFRS dan dapat menjadi referensi bagi penelitian-penelitian dengan topik serupa di masa depan. Tujuan penelitian ini yaitu menguji pengaruh awareness, pengalaman bekerja, jabatan, sertifikasi profesional, latar belakang pendidikan, dan lokasi bekerja terhadap kesiapan dan persepsi serta mengetahui sejauh mana tingkat awareness, kesiapan, dan persepsi tersebut pada 3 kelompok akuntan profesional yang berbeda (akuntan manajemen, akuntan publik, dan akuntan pendidik). Penelitian ini mengumpulkan 243 respon melalui survei kuesioner. Secara statistik terungkap bahwa secara umum para akuntan profesional telah memiliki tingkat awareness, kesiapan, dan persepsi yang baik/positif terhadap program konvergensi IFRS dengan tidak adanya perbedaan yang signifikan di antara 3 kelompok akuntan profesional yang ada. Selain itu, terungkap pula bahwa awareness dan latar belakang pendidikan menjadi faktor yang secara signifikan mempengaruhi secara positif tingkat kesiapan dan persepsi. Sebaliknya, faktor jabatan terungkap secara signifikan berpengaruh secara negatif terhadap tingkat kesiapan dan persepsi.

<hr>This study discusses the readiness and perceptions of the professional accountants to the implementation of Financial Accounting Standards (GAAP) based on International Financial Reporting Standards (IFRS) in Indonesia. Hope this study can help stakeholders in terms of succeeding the IFRS-convergence program and can be a reference for studies on similar topics in the future. The purpose of this study is to test the influence of awareness, work experience, job title, professional certifications, educational background, and location of work on readiness and perceptions and also determine the extent to which the level of awareness, readiness, and perception in the 3 different groups of professional accountants (management accountant, public accountant, and accounting educators). This study collected 243 respon through a questionnaire survey. Statistically, it was revealed that in general the professional accountants have had the level of awareness, readiness, and the perception that are good/positive towards the IFRS-convergence program with no significant differences among the 3 groups of professional accountants. In addition, it was also revealed that awareness and educational background to be a factor that significantly affect the level of readiness and perception with positive relationship. Conversely, job title revealed significantly affect the level of readiness and perception with negative relationship.