



# PROCEEDINGS

## The 4<sup>th</sup> International Conference on Sustainable Innovation (ICoSI) 2020

Cutting Edge Innovations for Sustainable Development Goals

Universitas Muhammadiyah Yogyakarta (Indonesia)

October 13 - 14 2020

<https://icosi.umy.ac.id/>

## Focal Conferences



- ✔ (ICPU) The 2nd International Conference on Pharmaceutical Updates
- ✔ (ICOMS) The 6th International Conference on Management Sciences
- ✔ (ICLAS) The 9th International Conference on Law and Society
- ✔ (ICMHS) The 4th International Conference Medical and Health Sciences
- ✔ (ICAF) The 6th International Conference for Accounting and Finance
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- ✔ (ICONURS) The 2nd International Conference on Nursing
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- ✔ (IConARD) International Conference on Agribusiness and Rural Development
- ✔ (ISHERSS) The 2nd International Symposium on Social Humanities Education and Religious Sciences
- ✔ (ICONPO) The 10th International Conference on Public Organization
- ✔ (DREAM) The 5th Dental Research and Exhibition Meeting
- ✔ (ICHA) The 5th International Conference on Hospital Administration
- ✔ (ICOSA) The 3rd International Conference on Sustainable Agriculture





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## Preface by the Chairperson of the 4<sup>th</sup> ICoSI 2020



**Dr. Yeni Rosilawati, S.IP. S.E., MM.**

Assalamu'alaikum Wr. Wb.

All praise is due to Allah, the Almighty, on whom we depend for sustenance and guidance. Prayers and peace be upon our Prophet, Muhammad SAW, his family and all of his companions.

On behalf of the organizing committee, it is my pleasure and privilege to welcome the honourable guests, distinguished keynote & invited speakers, and all the participants.

With the main theme of “Cutting-Edge Innovations on Sustainable Development Goals (SDGs)”, the 4<sup>th</sup> International Conference on Sustainable Innovation (ICoSI) 2020 serves as a forum to facilitate scholars, policy makers, practitioners, and other interested parties at all levels from Indonesia and abroad to present their novel ideas, promote cutting-edge research, and to expand collaboration network. The conference has about 1373 participants participating from more than 8 countries 4 continents all over the world, making this conference a truly international conference in spirit.

This multidisciplinary conference was first held in 2012 and has undertaken various changes and adopted to the current technological trends of our education system. From having this conference with just 175 participants back in 2012 we have come a long way in making the conference a huge success with more than 1373 participants participating in this two-day conference.

Formerly, this conference consisted of only 9 (nine) focal conferences. This year, there are 14 focal conferences from various disciplines, namely: 1) The 2<sup>nd</sup> International Conference on Pharmaceutical Updates (ICPU), 2) The 6<sup>th</sup> International Conference on Management Sciences

(ICoMS), 3) The 9<sup>th</sup> International Conference on Law and Society (ICLAS), 4) The 4<sup>th</sup> International Conference Medical and Health Sciences (ICMHS), 5) The 6<sup>th</sup> International Conference for Accounting and Finance (ICAF), 6) The 2<sup>nd</sup> International Language and Education Conference (ILEC), 7) The 2<sup>nd</sup> International Conference on Nursing (ICONURS), 8) The International Conference on Information Technology, Advanced Mechanical and Electrical Engineering (ICITAMEE), 9) The 2<sup>nd</sup> International Conference of Agribusiness and Rural Development (IConARD), 10) The 10<sup>th</sup> International Conference on Public Organization (ICONPO), 11) The 2<sup>nd</sup> International Symposium on Social Humanities Education and Religious Sciences (ISHERSS), 12) The 5<sup>th</sup> Dental Research and Exhibition Meeting (DREAM), 13) The International Conference on Hospital Administration (ICHA), and 14) The 3<sup>rd</sup> International Conference on Sustainable Agriculture (ICoSA).

Accordingly, We are proud to announce that this year, the 4<sup>th</sup> ICoSI 2020 breaks the Museum Rekor-Dunia Indonesia (MURI) record as the Virtual Multidisciplinary Conference with the Largest Number of Area of Fields in Indonesia

In addition, this year, this conference holds special value since this is the first conference in the history of our university where the entire conference is taking place remotely on a digital platform through the use of advance technologies due to the Covid-19 Pandemic.

I would take this opportunity to express my highest respect to the Rector of Universitas Muhammadiyah Yogyakarta, Dr. Gunawan Budiyanto who gave approval and ensured the maximal support from all the faculty members of Universitas Muhammadiyah Yogyakarta (UMY) that made this event a big success. In addition, my appreciation goes to all the support teams who have provided their valuable support and advice from planning, designing and executing the program.

Let me conclude my speech by encouraging the delegates to participate with an increasing number in all the activities and discussions through the digital platforms for the next two days. I wish everyone a successful, safe, and fruitful conference.

Thank you!

Wassalamu'alaikum Wr. Wb.

Yogyakarta, Indonesia, 14 October 2020





## Welcoming Remarks by the Rector of Universitas Muhammadiyah Yogyakarta



**Assoc. Prof. Dr. Gunawan Budiyanto**

Innovation is the beginning of the development of technology, and technology is a development machine that is expected to provide benefits to humans and provide the smallest possible impact on environmental quality. In the concept of sustainable development, development must improve the quality of human life without causing ecological damage and maintain the carrying capacity of natural resources.

International Conference on Sustainable Innovation (ICoSI) is an international conference which is an annual conference held by the University of Muhammadiyah Yogyakarta (UMY), Indonesia. In 2020 this raises the issue of "Cutting-Edge Innovations on Sustainable Development Goals." Therefore, on behalf of all UMY academics, I would like to congratulate you on joining the conference, hoping that during the Covid-19 Pandemic, we can still provide suggestions and frameworks for achieving sustainable development goals.

# About The 4<sup>th</sup> International Conference on Sustainable Innovation (ICoSI) 2020

## *Cutting Edge Innovations for Sustainable Development Goals*

The 2030 Agenda for Sustainable Development is enacted by the United Nations as a shared blueprint for peace and prosperity for people and the planet, now and into the future. It consists of strategies to improve health and education, reduce inequality, and spur economic growth while also conserving natures by 2030.

This year, however, at the first one-third of its timeline, the SDG Reports shows that the outbreak of COVID-19 did hinder the achievement, or at least decelerate the progress of achieving the 17 goals. In fact, according to the report, “some number of people suffering from food insecurity was on the rise and dramatic levels of inequality persisted in all regions. Change was still not happening at the speed or scale required”, accordingly.

Therefore, in this event of pandemic, the quantity and quality of research, innovation, and more importantly multi-disciplinary collaboration are indispensable. Furthermore, there needs to be clear ends of those works. That is how those research are applicable and benefits directly to the society. That is how those research is incorporated as the drivers of policy making, and used practically in the society. Hence, the stakeholders especially the triple helix of higher education institution, government, and industry must be re-comprehended and supported to reach the common goal of the SGD.

International Conference on Sustainable Innovation (ICoSI) has been essentially attempting to strengthen this regard since its first establishment. One of the goals of ICoSI is to provide primarily a platform where scholars, practitioners, and government could grasp the development and trends of research. Hopefully, meeting these actors altogether would result in stronger collaboration, sophisticated and advantageous research, and brighter ideas for further research. Based on these reasoning, this year, the 4th ICoSI 2020 UMY is themed ‘Cutting-edge Innovations for Sustainable Development Goals’.

Improving from last year conference which brought nine focal conference, this year ICoSI 2020 UMY brings 14 disciplines, from social sciences, natural sciences, and humanities. ICoSI 2020 received as much as 1005 papers. The paper works submitted in ICoSI 2020 UMY will be published in Atlantis Proceedings, IOP Proceedings, National/International Journals, and ICoSI ISBN-indexed Proceedings.

Nevertheless, ICoSI believes that publication is only the beginning of research dissemination. The publications will enhance the chance of the research known by wider audience, and then used, applied, and incorporated at either system, institutional, or personal level of human lives.



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# TRACK ECONOMICS, LAW, EDUCATION, SOCIAL, AND HUMANITIES



# Impact Of Changes in Psak on the Competence of Lecturers and Students Understanding Levels

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## ABSTRACT

IFRS convergence is the initial stage in changing PSAK in Indonesia, which will have a significant impact on both students and accounting lecturers. This study aims to determine the impact of IFRS-based PSAK changes on the competence of accounting lecturers and the level of understanding of accounting students. The population in this study were students of the Muhammadiyah University of Sidoarjo accounting study program who are currently or have taken intermediate financial accounting courses. The research sample that can be obtained by researchers is 100 respondents. The research method used by researchers is data collected through a questionnaire which is analyzed by SmartPLS 3. As a result, the impact of changes in PSAK has a significant effect on the competence of accounting lecturers and the level of understanding of accounting students.

**Keywords:** *IFRS, Changes in PSAK, Accounting Lecturer Competence, Accounting Students Understanding Level*

## INTRODUCTION

IFRS convergence is the initial stage in changing PSAK in Indonesia, which will have a significant impact on both students and accounting lecturers. Convergence itself is a new development originating from a group of internal and external entities. According to Mahendra (2013), the meaning of convergence is a state where a point converges centrally. So that the convergence process from PSAK to IFRS can be interpreted as PSAK which will be directed at one meeting point with IFRS.

IFRS (International Financial Reporting Standards) is a global phenomenon that occurred some time ago because the majority of countries in all parts of the world adopted IFRS. Indonesia is a member of the IFAC (International Federation of Accountants) which is obliged to comply with the SMO (Statement Membership Obligation) which obliges Indonesia to adopt IFRS as its accounting standard. This resulted in all companies listed on the IDX changing their financial reporting standards from initially using GAAP to IFRS with a gradual process starting through the convergence of IFRS to full adoption.

According to Martani (2019) The impact of standard changes based on IFRS is influenced by the level of standard change, namely recognition, measurement, presentation or disclosure. Second The standard relevance of transactions and presentation of corporate financial statements. The three disclosures of financial statements before the period of changes are made, namely notes to financial statements consisting of new accounting policies that have been effective and the

impact of new accounting policies if applied. The fourth impact. Presentation of financial statements in the period of changes is carried out namely a. Restatement of financial statements; statement of financial position (three comparative years, two years before using new accounting policies), and Profit and Loss (two years with the presentation of the previous year using the new accounting policies), b. Accounting policies using new accounting policies, c. The notes to specific financial statements explain the change in policy and the restatement value, d. Description of accounts affected by IFRS based standards.

IFRS has become a compulsory competency for public accountants, government accountants, corporate accountants, and educational accountants with a readiness level for adopting IFRS as a global accounting standard and used as the main reference. Wahyuni (2009) in (Efritariana, 2014) also states that the next impact of IFRS adoption is changes in various accounting books and PSAK (financial accounting standard statements) which are used as teaching materials in universities in Indonesia. So that accounting lecturers are required to review the latest rules and regulations and improve their competence along with the many impacts of changes in accounting standards and must be prepared for any changes in PSAK in the future. This is because lecturers are the transfer of knowledge to students who become provisions when they graduate from higher education, so that the competence of lecturers really needs to be considered.

Utami in Gustiani and Marsudi (2018), states that competence is an individual ability and is able to master

and carry out a job as well as being able to analyze work and work rules. Based on Law No. 14 of 2005 article 69 paragraph 2 (in Martinis, 2006) "Lecturer competence consists of pedagogical competence, personality competence, social competence, and professional competence". Lecturers who have competence are needed in the current conditions of the world of education.

Currently, both public and private university graduates in Indonesia are experiencing obstacles in getting a job, this can be seen from the number of educated unemployment every year, where in 2019 it decreased from 5.89% to 5.28% of the total workforce of around 17 million people, despite the decline in the number of unemployed is quite fantastic. The following is data from the Central Bureau of Statistics in August 2019 with a range of undergraduate to doctoral education reaching 737,000 people (Suhariyanto, 2019). Based on the number of unemployed, a small proportion of them are graduates of the Accounting Study Program, for the number of S1 Accounting graduates in Indonesia alone reach 35,000 people per year and who become accountants with CPA certification from IAPI are 2,064 people (Aria Kanaka, 2019).

Based on these data, it shows that there is a need for an increase in students' understanding regarding the changes in PSAK towards students when they are studying, so that they can be directed to become professional and certified accountants. The level of understanding of a student's accounting is described to what extent a person can understand what students have learned, in this case it refers to accounting courses, not only expressed from the values obtained in the course but also if the student understands and can master the concepts related (Budhiyanto dan Nugroho, 2004). The level of understanding of IFRS is measured by how far the person knows and understands IFRS convergence. This level of understanding of IFRS is divided into 2, namely the first basic understanding and second understanding of IFRS comprehensively (overall). According to Kieso (2007) in Gustiani and Marsudi (2018) The level of understanding of accounting students includes an ability to carry out the recording stages, the classification stage, the summarization stage, the reporting stage, and the analysis stage.

When the level of understanding of students is said to be good, it is hoped that students will be sensitive to changes in existing standards, so that when they graduate they can contribute to the company or institution they work for later, because the majority of companies and financial sector actors have implemented and followed changes PSAK. Penelitian ini dilaksanakan pada mahasiswa Prodi Akuntansi di Universitas Muhammadiyah Sidoarjo. The use of students as samples because accounting students are candidates for accountants, practitioners and professionals who are

required to have an understanding of PSAK. Ugrin (2008) also states that students can describe the actual condition so that it can be used as a proxy for business and professional actors. Students represent the future leaders of companies / agencies, therefore the use of students can be relied upon (Belski et al, 2008).

## LITERATURE REVIEW

### *Financial Accounting Standards*

According to Saretta (2019), the Statement of Financial Accounting Standards or PSAK is a reference procedure framework in making accounting financial reports. PSAK contains rules related to recording, preparing, conducting, and presenting a financial report. Meanwhile, according to Efritalia (2014) Statement of Financial Accounting Standards (PSAK) is a guide in carrying out accounting practices where the material description includes almost all aspects related to accounting, which in its preparation involves a group of people with skills in accounting who are members of an institution that called the Indonesian Accountants Association (IAI).

### *IFRS Convergence In Indonesia*

Accounting is an information system that provides reports for stakeholders regarding economic activities and company conditions (Warren et al., 2017). In an effort to provide these reports, there are financial accounting standards that form the basis for the preparation of financial reports. One of the accounting standards that are widely used today is International Financial Reporting Standards (IFRS) (Fong, 2016).

IFRS is a set of standards and frameworks adopted by the international accounting standards setting body called the International Accounting Standards Board (IASB). IFRS was previously known as the International Accounting Standards (IAS) published by the International Accounting Standards Committee (IASC). Various studies have been conducted in assessing the impact of IFRS implementation in each industrial sector in various countries (Heykal et al., 2014), (Poudel & Hellmann, 2014), (Nurunnabi, 2014)).

Indonesia as part of the G20 member countries agreed to apply IFRS-based accounting standards starting January 1, 2012 and is expected to be fully implemented in 2019. One of the goals of IFRS convergence is to help companies communicate their financial statements, and are used by stakeholders to compare financial information on companies around the world (Helen dan Raymond, 2013). So that this convergence is expected to be a bridge to a uniform understanding of financial statements so that there are no more misperceptions in interpreting financial statements (Susanti, 2018).

### *Impact Of Change in PSAK*

IFRS convergence is the initial stage in changing PSAK in Indonesia, which will have a significant impact on both students and accounting lecturers, convergence itself is a guideline that comes from a group of internal and external entities of the development process. According to Mahendra (2013), the meaning of convergence is a state where a point converges centrally. So that the convergence process from PSAK to IFRS can be interpreted as PSAK which will be directed at one meeting point with IFRS.

According to Martani (2019) The impact of standard changes based on IFRS is influenced by the level of standard change, namely recognition, measurement, presentation or disclosure. Second The standard relevance of transactions and presentation of corporate financial statements. The three disclosures of financial statements before the period of changes are made, namely notes to financial statements consisting of new accounting policies that have been effective and the impact of new accounting policies if applied. The fourth impact. Presentation of financial statements in the period of changes is carried out namely a. Restatement of financial statements; statement of financial position (three comparative years, two years before using new accounting policies), and Profit and Loss (two years with the presentation of the previous year using the new accounting policies), b. Accounting policies using new accounting policies, c. The notes to specific financial statements explain the change in policy and the restatement value, d. Description of accounts affected by IFRS based standards.

According to Ersu Tri Wahyuni (2020) The following is the impact of changes in SAK (financial accounting standards) in 2020 : a. The most recent PSAK which is effective in 2020 is PSAK 72 Revenue from contracts with customers: Replaces PSAK 44, PSAK 23 and PSAK, 34. 5 steps revenue model, PSAK 73 Leases: Revoking ISAK 25 on land and PSAK 71 Financial Instruments: Impact on provision of financial assets, b. Exposure Draft PSAK 74: Changes the calculation of income from insurance contracts, c. Recent ISAK, ISAK 34 Income tax uncertainty: when the Company has tax uncertainty.

### ***Lecturer Competence***

Competence is a combination of knowledge, behavior, and expertise that lecturers can acquire to fulfill a learning objective. Wibowo in Gustiani and Marsudi (2018), competencies are assessed such as the expertise to do work and obligations that are equipped with expertise (skills) and knowledge that should be mastered by workers. Meanwhile, Utami in Gustiani and Marsudi (2018), states that competence is an individual ability and is able to master and carry out a job and be able to analyze work and work rules.

Based on Law No. 14 of 2005 article 69 paragraph 2 (in Martinis, 2006) "Lecturer competence consists of pedagogical competence, personality competence, social competence, and professional competence". Lecturers who have competence are needed in the current conditions of the world of education.

### ***Levels of Understanding of IFRS and its Convergence***

According to Gustiani and Marsudi (2018) in KBBI (Big Indonesian Dictionary), the level of understanding is the level of a person's ability to describe something through learning activities, "understand" means smart or understand correctly, while the meaning of "understanding" is an effort, procedure, understanding and understand. Christiani (2015:10) dalam Gustiani dan Marsudi (2018), Christiani (2015: 10) in Gustiani and Marsudi (2018), said that understanding is a person's ability to understand something after something has been known and remembered. Level of Understanding Convergence PSAK is a person's level of expertise with the aim of knowing, understanding and understanding the standards and regulations that apply to IFRS.

The level of understanding of a student's accounting is described to what extent a person can understand what students have learned, in this case it refers to accounting courses, not only expressed from the values obtained in the course but also if the student understands and can master the concepts related (Budhiyanto and Nugroho, 2004). The level of understanding of IFRS is measured by how far the person knows and understands IFRS convergence. This level of understanding of IFRS is divided into 2, namely the first basic understanding and second understanding of IFRS comprehensively (overall).

According to Kieso (2007) in Gustiani and Marsudi (2018) The level of understanding of accounting students includes an ability to carry out the recording stages, the classification stage, the summarization stage, the reporting stage, and the analysis stage. Accounting understanding is a person's ability to know and understand accounting (Nandakumar, 2012). Accounting understanding can also be defined as the ability to measure, classify (differentiate) and summarize (present) financial statements, so that the understanding of IFRS is the ability to measure, classify and summarize various elements of financial statements in accordance with the applicable rules in IFRS. IFRS is a collection of accounting standards that have been developed by the IASB, which is a global standard for the preparation of financial statements.

### ***Development of a hypothesis on the impact of changes in PSAK on the competence of lecturers in the accounting study program, University of Muhammadiyah Sidoarjo***

IFRS is currently a mandatory competency for accountants, auditors, regulators, and educating accountants with readiness to adopt IFRS as the sole accounting standard. Accounting students are required to have knowledge of the implications and application of the latest standards so that after graduating they can become competent resources in global competition. Zeghal and Mhedhbi (2006) have conducted research on the analysis of factors that influence the adoption of international accounting standards in developing countries. They found that IFRS adoption in developing countries is influenced by one factor, namely high levels of education. Therefore, the application of IFRS and its convergence in Indonesia should be of greater concern to accounting students and teaching accountants (lecturers).

According to Wibowo (2007) Competence is the expertise to carry out work and obligations that are accompanied by the expertise (skills) and knowledge that workers should have. This means that along with the development of changes in PSAK, lecturers are required to have adequate competence related to the latest PSAK, amendments, exposures and the latest ISAK with the aim of making a useful contribution and as a source of knowledge in accounting. Bastian (2011) states that convergence to IFRS has a broad impact on accounting development in Indonesia, both in practice and academia. Based on the above statement, the hypotheses that can be built are as follows:

H1 : There is a Positive Effect between the Impact of Changes in PSAK on the Competence of Lecturer in Accounting Study Program, Muhammadiyah University of Sidoarjo.

**Development of a hypothesis on the impact of changes in PSAK on the level of understanding of accounting study program students at the University of Muhammadiyah Sidoarjo**

Comprehension is a person's ability to understand or understand something after it is known and reminded (Sulsastri, 2009). Accounting understanding is a person's ability to know and understand accounting (Nandakumar, 2012). Accounting understanding can also be defined as the ability to measure, classify (differentiate) and summarize (present) financial statements, so that the understanding of IFRS is the ability to measure, classify and summarize various elements of financial statements in accordance with the applicable rules in IFRS. IFRS is a collection of accounting standards that have been developed by the IASB, which is a global standard for the preparation of financial statements.

Changes in standards in the preparation of financial reports have a profound impact on the world of education. Pulungan (2013) states that the world of education still has challenges in increasing student

competence / level of understanding of IFRS-based PSAK changes. Even though students perceive that the competency / level of understanding of IFRS is very necessary in the world of work and IFRS is integrated in financial accounting courses, students still perceive that they do not have good competence in understanding and applying IFRS. Bastian (2011) states that convergence to IFRS has a broad impact on the development of accounting in Indonesia, both in practice and academia. This shows that changes in PSAK have a significant impact on the level of understanding of students. Based on the description above, the researcher formulated the following hypothesis:

H2 : There is a positive influence between the impact of changes in PSAK on the level of understanding of students in the Accounting Study Program, Muhammadiyah University of Sidoarjo.

**RESEARCH METHOD**

This study examines the impact of changes in PSAK on lecturer competence and the level of understanding of students in the accounting study program, University of Muhammadiyah Sidoarjo. This research is a quantitative research. This research is categorized as a descriptive survey research method, with a causal *association* technique. Causal research describes a *variable, influenced* by one or several other variables (Cooper et al.2006). To achieve the research objectives, the method used is Smart PLS 3 (Smart Partial Least Square 3).

The population of this study were students of the accounting study program, Muhammadiyah University of Sidoarjo. The research sample was obtained by criteria, namely students who are still active and moderate or have taken intermediate financial accounting courses. The stages carried out in this research can be seen as follows:

Research and Operational Variables The independent variables (independent variables) in this study are as follows: The Impact of Changes in PSAK (X1). Dependent variables in this study are Lecturer Competence (Y1) and Student Understanding Level (Y2). The indicators of this study are presented in table 1:

**Tabel 1. Operational Variables**

No.	Variable	Indicator	Measure	No. Item
1.	Impact of Changes in PSAK (X <sub>1</sub> )	a. Latest PSAK	Likert scale	X1.1
		b. PSAK Exposure		X1.2
				X1.3



		c. New ISAK and Amendments	
2.	Lecturer Competence (Y <sub>1</sub> )	a. Pedagogic Competence	Y1.1
		b. Personality Competencies	Y1.2
		c. Social Competence	Y1.3
		d. Professional Competence	Y1.4
3.	Student Understanding Level (Y <sub>2</sub> )	a. Recording Stage	Y2.1
		b. Classification Stage	Y2.2
		c. Summarization Stage	Y2.3
		d. Reporting Stage	Y2.4
		e. Analyzing Stage	Y2.5

Source : Wahyuni (2017), UU No 14 Tahun 2005, and Kieso (2017)

The sample selection technique used purposive sampling. The number of samples of 100 respondents can be said to be suitable for use for quantitative research, so that the sample determined by the researcher is 100 respondents. According to Sugiono (2013) Instrument testing is based on research data in the form of a questionnaire, then the data can be processed using a Likert measurement scale. Each answer from the indicator instrument that applies the Likert scale has a level from the highest to the lowest value. The following answer options can be chosen by the respondents in this study:

**Table 2.** Respondent's Answer Options

Scale	Interpretation
1	Strongly Disagree
2	Disagree
3	Disagree less
4	Agree
5	Strongly agree

Source : Sugiono (2014)

This study uses the SmartPLS (Smart Partial Least Square) analysis method version 3 starting from the measurement model (outer model), the structure model (inner model) and hypothesis testing. The outer model is one of the analytical methods in SmartPLS 3, the outer model can also be called (outer relation or measurement model) which defines how each indicator relates to its latent variables, the measurement model (outer model) is used in testing the validity and reliability. According to Cooper and Schindler, in Jogiyanto and Abdillah (2009),

the validity test was carried out in order to determine the ability of the research instrument to measure what should be measured. In SmartPLS 3, validity testing is carried out by measuring Convergent validity and discriminant validity evaluation of the outer model (measurement outer model).

According to Chin in Kalnadi (2013) Convergent validity derived from measurement models can be seen from the correlation between the indicator score and the variable score. The indicator is said to be valid if it has an AVE value above 0.5 or shows that all outer loading dimensions of the variable have a leading value > 0.5 so that it can be concluded that the measurement meets the Convergent validity criteria. While Discriminant validity is measured based on the cross loading of measurements with certain constructs, if the correlation of the construct with the measurement item is greater (>) than the size of the other constructs, it shows that the latent constructs predict the size or size of their block better than the size of the other blocks.

The measurement model (outer model) is used to assess the reliability of the model. Reliability test is used to measure the consistency of measuring instruments of a concept or it can also be used to measure the consistency of respondents in order to answer the statement items in the questionnaire or it can also be called a research instrument. Reliability test can be shown from Crombach's alpha value and composite reliability value. To be able to declare a statement item reliable, Cronbach's alpha value must be > 0.6 and the composite reliability value must be > 0.7.

According to Ferdinand in Ricardo (2012) Descriptive analysis is an analysis that provides an empirical descriptive picture of data collected in certain studies. These data are obtained from respondents' answers to the items contained in the questionnaire and will be processed by grouping and then tabulated and then given a description.

According to Ghozali (2011) SmartPLS 3 is an alternative approach that moves from a covariance-based SEM approach to a variant-based approach. Covariance-based SEM generally tests causality or theory while PLS is more of a predictive model. According to Jogiyanto and Willy (2009) modeling with the aim of prediction has the consequence that testing can be carried out without a strong theoretical basis, ignoring some existing assumptions and the parameters of the prediction model accuracy shown from the coefficient of determination. Structural model testing was carried out with the help of SmartPLS ver 3 for windows software.

The steps that must be done in the Smart Partial Least Square (PLS) are as follows: (a). Designing the Structural Model (inner model) (b). Designing the measurement model (outer model) (c). Construct a path diagram (d). Converting the Path Diagram to a System of Equations



(e). Estimation: Line Coefficient, Loading and Weight  
 (f). Evaluation of Goodness of Fit (g). Hypothesis test.

Y2.3	0.762	>0.5	Valid
Y2.4	0.820	>0.5	Valid
Y2.5	0.801	>0.5	Valid

The statistical hypothesis for the inner model of the independent variable on the dependent variable in this study is as follows:

H<sub>0</sub> : There is no positive influence between the impact of changes in PSAK on the competence of lecturers in the Accounting Study Program, Muhammadiyah University of Sidoarjo.

H<sub>1</sub> : There is a positive influence between the impact of changes in PSAK on the competence of lecturers in the Accounting Study Program, Muhammadiyah University of Sidoarjo.

H<sub>0</sub> : There is no positive influence between the impact of changes in PSAK on the level of understanding of students in the Accounting Study Program, Muhammadiyah University of Sidoarjo.

H<sub>2</sub> : There is a positive influence between the impact of changes in PSAK on the level of understanding of students in the Accounting Study Program, Muhammadiyah University of Sidoarjo.

**RESULTS AND DISCUSSION**

**Validity Test**

The results of the validity test on the 12 items on the questionnaire statement conducted on 100 respondents are as follows:

**Tabel 3.** First Outer Model Validity Test Result

Measurement Model	Result	Critical Value	Evaluation Model
Convergent Validity	Variable AVE		
	X1	0.684	>0.5 Valid
	Y1	0.587	>0.5 Valid
	Y2	0.651	>0.5 Valid
Discriminant Validity	Indicator Cross Loading		
	X1.1	0.862	>0.5 Valid
	X1.2	0.808	>0.5 Valid
	X1.3	0.810	>0.5 Valid
	Y1.1	0.930	>0.5 Valid
	Y1.2	-0.228	>0.5 Invalid
	Y1.3	0.768	>0.5 Valid
	Y1.4	0.919	>0.5 Valid
	Y2.1	0.839	>0.5 Valid
	Y2.2	0.809	>0.5 Valid

Source : processed data (2020)

Based on table 3, through measurements of outer loading data, there is 1 indicator that does not meet the criteria so that it is declared invalid. This indicator is the Y1.2 indicator, namely personality competence. To correct these indicators so that they fit the criteria, the indicators must be removed and not included in the next test with the intention of increasing the measurement score of the model or its outer loading.

**Table 4.** Second Outer Model Validity Test Results

Measurement Model	Result	Critical Value	Evaluation Model
Convergent Validity	Variable AVE		
	X1	0.684	>0.5 Valid
	Y1	0.768	>0.5 Valid
	Y2	0.651	>0.5 Valid
Discriminant Validity	Indikator Cross Loading		
	X1.1	0.862	>0.5 Valid
	X1.2	0.809	>0.5 Valid
	X1.3	0.809	>0.5 Valid
	Y1.1	0.935	>0.5 Valid
	Y1.3	0.764	>0.5 Valid
	Y1.4	0.919	>0.5 Valid
	Y2.1	0.840	>0.5 Valid
	Y2.2	0.809	>0.5 Valid
	Y2.3	0.762	>0.5 Valid
	Y2.4	0.820	>0.5 Valid
	Y2.5	0.801	>0.5 Valid

Source : processed data (2020)

Based on Table 5.2, measuring outer loading shows that all indicators meet the criteria so that they are declared valid.

**Reliability**

Reliability test can be seen from the composite reliability, value and Crombach's alpha value, here are the results of the reliability test below:

**Table 5.** Reliability Test Results (Composite Realibility)

Variable	Composite	Critical Value	Model Evaluation
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Reliability			
X1	0.866	>0.7	Reliable
Y1	0.908	>0.7	Reliable
Y2	0.903	>0.7	Reliable

Source : processed data (2020)

Based on table 5, through measurements of the composite value data, all indicators can meet the criteria so that they are declared reliable. Reliability testing also uses the Crombach's alpha formula, with the aim of knowing the criteria for the research instrument to be said to be reliable, that is, if the reliability of the instrument r count is greater than 6 ( $\geq 0.6$ ).

**Table 6.** Reliability Test Results (*Crombach's alpha*)

Variable	Crombach's alpha	Critical Value	Model Evaluation
X1	0.769	>0.6	Reliable
Y1	0.844	>0.6	Reliable
Y2	0.866	>0.6	Reliable

Source : processed data (2020)

Based on table 6, through measurement of Crombach's alpha value data, all indicators can meet the criteria so that they are declared reliable.

**Structural Equation Analysis Model**

The structural equation analysis model which is the first stage and made in this study can be seen in the following figure:

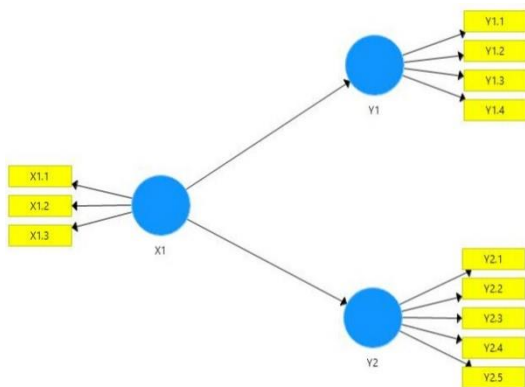


Figure 1 Structural Equation Analysis Model

The structural equation analysis model made in this study after the PLS Algorithm Calculate can be seen in the following figure:

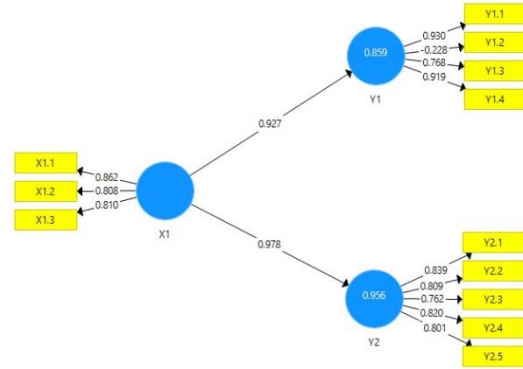


Figure 2 Construction of the PLS Modeling Path Diagram

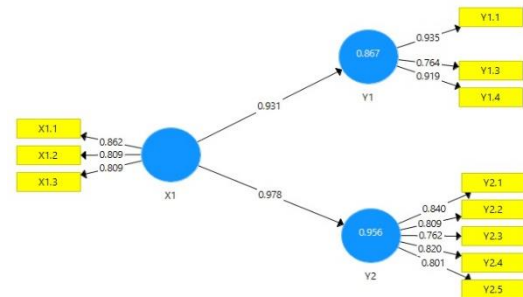


Figure 3 Construction of the PLS Modeling Result Path Diagram after Model Modification

Information :

$X_1$  = Impact of Changes in PSAK

$Y_1$  = Competencies of Accounting Study Program Lecturers

$Y_2$  = Level of Understanding of Accounting Study Program Students

**Inner Model Testing**

The inner model can also be called a structural model which describes the relationship between latent variables. The inner model is evaluated using the R-Square Value which is a form of the dependent variable's goodness-fit test to show the coefficient of determination. The following is the R-square value of endogenous latent variables in a structural model if it is 0.67 (Good), 0.33 (Moderate) and 0.19 (Weak).

**Table 7.** R-Square Value

Variable	R-Square
$Y_1$	0.867
$Y_2$	0.956

Source: Data processed (2020)

The R-Square value for the Lecturer Competency variable ( $Y_1$ ) is 0.867 which means that the percentage of the Lecturer Competence ( $Y_1$ ) which can be explained by the Impact of Changes in PSAK ( $X_1$ ) is 86.7% or has

a "Good" effect while 13, 3% explained other variables outside those that have been studied. The R-Square value of the Student Understanding Level variable (Y2) is 0.956 which means that the percentage of the student's level of understanding which can be explained by the impact of changes in PSAK (X1) is 95.6% or has the effect of "Good while 4.4% is explained. Other variables beyond those that have been studied.

In the PLS model, the assessment of the goodness of fit is known for the Q<sup>2</sup> value. From Table 1 it can be calculated the value of Q<sup>2</sup> as follows: Q<sup>2</sup> = 1 – ((1 – R<sup>12</sup>) (1 – R<sup>22</sup>))

$$\begin{aligned}
 &= 1 - ((1 - 0.867) (1 - 0.956)) \\
 &= 1 - ((0.133) (0.044)) \\
 &= 0.91
 \end{aligned}$$

From the results of the above calculations, it can be seen that the Q<sup>2</sup> value is 0.91. The value of Q<sup>2</sup> > 0 means that the research model has predictive relevance, so it is appropriate for further analysis.

**Hypothesis test**

Hypothesis testing is carried out by performing a statistical t test, with the aim of testing the relationship. Does the independent variable partially have an influence or not on the dependent variable? Hypothesis testing refers to the predetermined significance level of 95% (α = 0.05). The significance level of the t table value is 95% (1.96). The level of significance of the hypothesis can be measured by making a comparison between the t table value and the t statistic. If the t statistic > t table value (1.96) with a significance level of α = 0.05, it means that the hypothesis is accepted or the path estimate value is said to be significant. In SmartPLS 3, to get the output of the hypothesis test, it is carried out with bootstrapping, here is the output of the t statistical test:

**Table 8.** T-Statistic Test Results

Hipotesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistic ( O /STDEV)	P-Value
X <sub>1</sub> -> Y <sub>1</sub>	0.931	0.933	0.015	63.751	0.000
X <sub>1</sub> -> Y <sub>2</sub>	0.978	0.978	0.007	136.299	0.000

Source: Data processed (2020)

Based on the results of statistical tests, the results of hypothesis testing can be explained as follows:

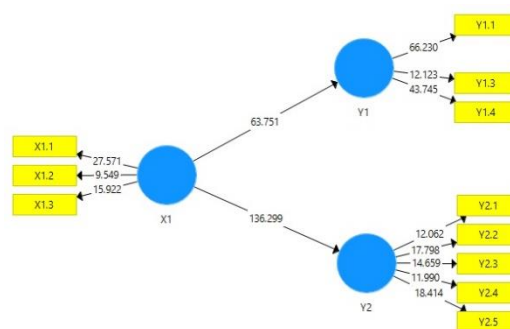


Figure 4. Construction of the PLS Bootstrapping Modeling Path Diagram

**Discussion**

*The impact of changes in PSAK on the competence of lecturers in the Accounting Study Program, Muhammadiyah University of Sidoarjo.*

The results of the t-statistic X<sub>1</sub> -> Y<sub>1</sub> have a t-statistic value of 63,751, indicating that the t-statistic value is greater than the t table of 1.96 meaning that H<sub>1</sub> is accepted or there is a positive influence between the Impact of Changes in PSAK (X<sub>1</sub>) on Lecturer Competence (Y<sub>1</sub>).

The same is the case with research conducted by Segal and Mhedhbi (2006) on the analysis of factors that influence the application of international accounting standards in developing countries. They found that IFRS adoption in developing countries is influenced by one factor, namely high levels of education. Therefore, the application of IFRS and its convergence in Indonesia should be of greater concern to accounting students and teaching accountants (lecturers).

According to Wibowo (2007) Competence is the expertise to carry out work and obligations that are accompanied by the expertise (skills) and knowledge that workers should have. This means that along with the development of changes in PSAK, lecturers are required to have adequate competence related to the latest PSAK, amendments, exposures and the latest ISAK with the aim of making a useful contribution and as a source of knowledge in accounting. Bastian (2011) states that convergence to IFRS has a broad impact on accounting development in Indonesia, both in practice and academia.

*The impact of changes in PSAK on the level of understanding of students in the Accounting Study Program, Muhammadiyah University of Sidoarjo.*

The results of the t-statistic X<sub>1</sub> -> Y<sub>2</sub> have a t statistic value of 136,299 indicating that the t statistic value is greater than the t table of 1.96 meaning that H<sub>2</sub> is accepted or there is a positive influence between the impact of changes in PSAK (X<sub>1</sub>) on the level of student understanding (Y<sub>2</sub>). The results of this study are in line with those stated by Segal and Mhedhbi (2006) that

changes in standards in the preparation of financial reports have a profound impact on the world of education. Pulungan (2013) states that the world of education still has challenges in increasing the competence / level of understanding of students towards changes in IFRS-based PSAK. Even though students perceive that the competency / level of understanding of IFRS is very necessary in the world of work and IFRS is integrated in financial accounting courses, students still perceive that they do not have good competence in understanding and applying IFRS.

Bastian (2011) states that convergence to IFRS has a broad impact on accounting development in Indonesia, both in practice and academia. This is supported by research conducted by Efritariania (2014), Christiani (2015), Susanti (2010) Susanti (2018), Abdullah and Astuti (2015) that the impact of changes in PSAK has a significant effect on the level of understanding of students. On the other hand, according to Dwitayanti and Putra (2015) the impact of PSAK changes does not affect the level of understanding of students.

## CONCLUSION AND RECOMENDATIONS

Based on the results of statistical data analysis and discussion of the impact of PSAK changes in the Accounting Study Program at the Muhammadiyah University of Sidoarjo, the following conclusions can be drawn:

1. Lecturer competence in IFRS-based PSAK learning is influenced by the impact of changes in PSAK, pedagogical competence is the indicator that has the greatest influence.

2. Students' understanding level is influenced by the impact of PSAK changes. The recording stage is the indicator that gives the greatest influence. The meaning of all stages in the accounting cycle is very important, but what most determines the level of student understanding is the basic recording stage which is the basis for the next stages of the accounting cycle.

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