

Title	A Survey of Perception of Accounting Standards: A Case Study of Fourth Year Undergraduates
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### Abstract

This study aimed at investigating the perception of Accounting Standards (AS) of accounting undergraduates in the College of Hotel and Tourism, Rajamangala University of Technology Srivijaya, Trang Campus. Research subjects were 84 fourth year accounting students. Research instrument was a questionnaire on the perception of Accounting Standards.

This study revealed that students' perception of Accounting Standard 7 (Statement of Cash Flow) was at the highest level.

Accounting Standard 10 (Events after Reporting Period) and Accounting Standard 29 (Financial Reporting in Hyperinflationary Economics) were at a high perceived level.

Students' perception of Accounting Standards at an average level were as follows: Accounting Standard 1 (Presentation of Financial Statements), Accounting Standard 2 (Inventories), Accounting Standard 8 (Accounting Policies and Changes in Accounting Estimates and Errors), Accounting Standard 11 (Construction Contracts), Accounting Standard 17 (Leases), Accounting Standard 19 (Employee Benefits), Accounting Standard 21 (The Effects of Changes in Foreign Exchange Rate), Accounting Standard 23 (Borrowing Costs), Accounting Standard 26 (Accounting and Reporting by Retirement Benefit Plans), Accounting Standard 33 (Earnings per Share), Accounting Standard 34 (Interim Financial Reporting), and Accounting Standard 36 (Impairment of Assets).

The perception of the following Accounting Standards remained below the average level: Accounting Standard 16 (Property, Plant and Equipment), Accounting Standard 20 (Accounting for Government Grants and Disclosure of Government Assistance), Accounting Standard 27 (Consolidated and Separate Financial Statements), Accounting Standard 37 (Provisions, Contingent Liabilities and Contingent Assets), and Accounting Standard 40 (Investment Property).