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Perception of Public Accounting Students and Recent Graduates on Learning International Financial Reporting Standards

ABSTRACT

Learning the IFRS for the Public Accountant turns out to be essential, due to their role as preparer and examiner of financial information. This standard helps in the preparation and issuance of quality and internationally comparable financial statements, which makes it pertinent to analyze the phenomenon of learning in these standards in the context of this important profession. The objective of this article is to analyze the perception of recent semester students and recent graduates of public accounting on the learning of International Financial Reporting Standards. This analysis was mainly supported by the theory of meaningful learning. Methodologically, this research was carried out from a quantitative, descriptive perspective, in which a questionnaire was used for data collection in which 406 students from the last semesters and recent graduates of public accounting from 12 Latin American countries participated. The most outstanding results reflect that the classes on IFRS are monotonous, the participants perceive that the classes should be more practical applying the programmed contents to real cases, as well as that the time available for the development of the contents should be greater than it is currently in place, and feedback processes must also be increased once each content has been evaluated, as well as relating the new knowledge to the students' previous experiences and knowledge. These results contribute to the improvement of the learning process in this area of knowledge that is so important for the training of the Public Accountant today.

Descriptors: IFRS learning; public accounting; IFRS; perception; students.

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