

## **ABSTRACT**

*The purpose of this research is to analyze the influence of college type, college student's status, emotional quotient and student's perception about lecturer's competencies toward IFRS knowledge level. Populations within this research are active accounting students in PTN and PTS at Semarang City that have Accounting Faculty with "A" accreditation. The samples are 96. Data were drawn by questionnaire method with likert scale. Analysis method used are classic assumptions (normality test, multicollinearity test and heteroskedasticity test) and multiple regression. The results show that college type has negative insignificant influence toward IFRS understanding. College student's status has positive significant influence toward IFRS understanding. Emotional quotient has negative insignificant influence toward IFRS understanding. Student's perception about lecturer competence has positive insignificant influence toward IFRS understanding. It can be concluded that from four hypothesis, hypothesis 2 is accepted and the other are rejected.*

*Keywords: IFRS, emotional quotient, student's perception, college type, student's status*