ABSTRACT

The adoption of International Financial Reporting Standards by another countries in the world, Indonesia (IAI) adopts IFRS too. IFRS is an accounting standards and financial reporting that apply internationally, so that accounting standards and financial reporting of each country has its uniformity. In countries that have implemented IFRS, the application of IFRS for the first time make a significant correction of income. So to investigate the application of IFRS about Property Investment, the company's profit and the impact of applying IFRS about Investment Property toward company's profit.

Correlation between X and Y variable is shown through the Correlation Coefficient of Pearson, Analysis of Regresi Simple Linear is used to know the level of influence IFRS implementation about Investment Property to profit, and to know how big the variable constribution is used the Coefficient formula of Determination. Examination of hypothesis in this research use statistic t test two side with $\alpha = 0,05$. Acquirement of the analysis result is processed by using program of SPSS version 15 for Windows.

Based on statistical analysis showed a very strong relationship and the directional correlation between IFRS implementation about Investment Property and profits. Increasing the value of investment property followed by company's profit. Conclusions from the analysis of these statistics is that there is significant effect on the IFRS implementation about Investment Property to profits. Increased profits are also influenced by other factors, such as other incomes, other expenses, sales and the other. The writer suggests to the next researcher to increase sample for the research.

Keywords: International Financial Reporting Standards, Investment Property and Profit