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## THE FACTORS INFLUENCING READINESS OF ACCOUNTING STUDENTS IN THE MEDAN FOR THE ASEAN ECONOMIC COMMUNITY (AEC)

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### ABSTRACT

The problems discussed in this research are ethical competence, knowledge competence, competency ability, relationship competence, and analysis competence influence to readiness of accounting student in Medan for ASEAN Economic Community (AEC). This study aims to see the influence of ethical competence, knowledge competence, competence ability, relationship competence, and analysis competence to readiness of accounting students in Medan for ASEAN Economic Community (AEC). The sampling use purposive sampling method. Questionnaires distributed numbered 410 but returned only 398 and could in though 366. Data analysis use the data quality test, classical assumption, multiple regression analysis and hypothesis testing assisted with SPSS 21. The results of this study indicate that ethical competence, competence ability, relationship competence, and analysis competence affect the readiness of students with a significance value of  $0.000 < 0.05$ . It can be interpreted that the competence has been prepared by students in facing the MEA. While the competence of knowledge does not affect the readiness of students with a significance value of  $0.067 > 0.05$ , which means that students' knowledge competencies are not ready in the face of MEA. Conclusion of the research is that ethics competence, competence capability, relationship competence, and analysis competence have been well prepared to equip students in facing MEA while knowledge competence's students is not ready yet and not meet IES standards in facing MEA due to lack of motivation of students and Lack of socialization so that the still low awareness of students to improve competence.

**Keywords :** *Students, readiness, accounting, asean economic community.*