

**Kajian Penelitian Aktual
Guna Pengembangan Teori Baru
Bidang Ekonomi & Bisnis**

Proceeding
**Seminar Nasional &
Call for Paper 2011**



**FAKULTAS EKONOMI
Universitas Muhammadiyah Sidoarjo**

PROSEDING

*Kajian Penelitian Aktual Bidang Ekonomi dan Bisnis
dalam Rangka Meningkatkan Kinerja Organisasi,
Perusahaan, Pemberdayaan Masyarakat dan
Perekonomian Nasional*

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PROSEDING

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PROSEDING :

**Kajian Penelitian Aktual Bidang Ekonomi dan Bisnis dalam
Rangka Meningkatkan Kinerja Organisasi, Perusahaan,
Pemberdayaan Masyarakat dan Perekonomian Nasional**

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THE COMPETENCY OF PUBLIC ACCOUNTANT AND THE REQUIREMENT FOR ACCOUNTING PROFESSION EDUCATIONAL (PPA) CURRICULUM (STUDY ON THE PUBLIC ACCOUNTANT WHO WORKED AT PUBLIC ACCOUNTANT OFFICE IN SURABAYA, EAST JAVA)

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ABSTRACT

As generally known accounting graduates are considered to have low quality. Based on recent studies and practitioners' experience, there are two reasons for this: (1) accounting curriculums are not matched with up to date practices, and (2) they were not introduced to real practices that they will face when they have finished their study. The objective of this study are (1) to obtain an empirical evidence about accounting practitioner competences, and (2) PPA's curriculum structure relevance with user needs.

The study used questioner sent to hundred respondents (accounting practioners) work at Accounting Firm in Surabaya. They asked to rate on one to five point Likert type scale the importance of accounting competences (listed in knowledge, skills, and ethics), and the importance of subjects needed in developing these competences as well. The subjects listed based on Pedoman Penyelenggaraan Pendidikan Profesi Akuntan by Ikatan Akuntan Indonesia (IAI) and PPA's curriculum used by all universities in Indonesia, both state and private. The scale set low importance to one and high importance to five rating.

This paper recommends that competences and subjects listed on detail ranked in order of mean score. Competences and subjects with higher rank are needed in today practice. The PPA's organizer is suggested to use this result in preparing their curriculum for reducing the gap between practice and education and to improve the quality of accounting graduates.

Key words : Competence, Curriculum, Accounting Education, Accounting Scholar

BACKGROUND

It's been a half century since accounting education has been held in Indonesia. Initially, the course of Bond A, B and C; the institutions which are being run with the aim to producing skilled workers in the field of accounting, especially the force of bookkeeping specialist. In 1970s, or after 40 years old of accounting education, the institutions of books-course began to lose its devotees. In the beginning of this period, the legalization of Law No. 34/54 could be said as the peak of the effort of our predecessors in sturding the existence of accounting undergraduate education in Indonesia. Furthermore, the accounting education entering new phase. Certain Universities, such as University of North Sumatera (USU), High School of State Accounting (STAN),

University of Indonesia (UI), University of Pajajaran (UNPAD), Gadjah Mada University (UGM) and the University of Airlangga (UNAIR) and next followed by the University of Brawijaya (UNIBRAW) were the universities that had been "trusted" as formal institutions of complete accountant graduates with a degree of "Ak", or Certified Public Accountant (CPA). At that time it could be said that the trust of the quality of such graduates will be a result of the greatness of the names of the Universities mentioned above. Even the market has taken for granted the reliability of the ability of those graduates because in that era, quality was taken for granted (Rashid, 2007).

Recently, the view concerning the quality has changed which means that the trust of the provider University of accounting education can no longer be relied as the guarantee of quality. It is the user of accounting graduate which is more determining what the quality of accounting graduates they needed. Because the quality of accountants is local, it is subject to local expectations, therefore, such quality is very dependent on the perceptions and expectations of the users. That's why some said that the accounting education provider (Education for Accounting High Education) must explore accountant competence from the perspective of the users. In addition, in the quality items for accounting education, curriculum is one of the aspect (Sugiri, 2007).

Since the Enron scandal which impacted to the decline of the accountant profession, in particular public accountants, the ethical issues became the main attention. Accountants are also suspected as guilty party because its failed to provide the ethical knowledge. Dialogue between the *stakeholders*, creative learning approaches and mobilization of resources is not only become useful for the depth and expansion of the knowledge, but also for the education for the accountant which is more consistent and optimum. Research on the effectiveness of various approaches are still required to utilize the knowledge optimally in the very critical field, especially the capital of accounting profession which is *black-and-blue* recently. (Prakarsa, 2007).

In 2004, the domination of state universities above as accounting education provider ended. The title of "accountant" is no longer automatically provided by a certain university, but must be obtained through the profession education, called "Education of Accountant Profession (PPA)." The Implementation of accounting profession education as regulated in the Regulation of the Minister of Education and Culture (Permendikbud) No. 19/U/2001 (regulator made by education ministry) is intended as a continuation of the accounting study to obtain degree of accounting which implementation requires the authorization of profession organizations, in this case is Indonesian Accountant Association (IAI). Implementation of the PPA has started since 2004, with the goal to provide an opportunity for the private and state universities in providing degree of accounting. In 2005, the PTs (state universities) which were already obtained recommendation from Dikti (higher education board) to implement PPA as master's level curriculum and syllabus of PPA mostly containing material which is not or not yet at the level of S-1 (bachelor), in the form of theory or concept application. The curriculum should consider the needs of accountant service users.

The next appearing questions is "is PPA able to produce qualified accountant graduates with user needs?" The questions must be answered by conducting research on the curriculum conducted to find a breakthrough in the development of accounting education. Educational Program of Accounting Profession (PPA) that are relevant to the needs of accountant graduates users, especially Office of Public Accountant (KAP).

Research problems of this study is 1) what kind of competencies needed for conducting the profession as a public accountant in this time? and 2) what kind of curriculum of the accountant profession education curriculum which is suitable with the needs of public accountant profession competence?

The benefits of this research is obtaining the model of core curriculum of accountant profession education to support the process and mechanism of teaching and learning in order to establish competency of public accountant. This research is also expected to obtain findings which can be used to identify the possibility the existence of Lecture Subject of accountant profession education which is the repetition of Lecture Subject ever been taken in the bachelor degree (S-1). It is important to notice the clear limits between the competence built in S-1 of accounting major and the competency in Accounting Profession Education, in such manner so that the repetition of Lecture Subject which must be taken by the students would not occur, to avoid the inefficiency of educational process.

REFERENCES OVERVIEW

Competency Accounting Profession

In general, Accounting Education Change Commission (AECC), (1990) defines the profession of accountant as :

it includes career paths in public accounting as practiced in large, medium and small firms, corporate accounting (including financial management, controllership, treasury, financial analysis, planning and budgeting, cost accounting, internal audit, system, tax and general accounting), and government and non-profit accounting.

In regard to the competency of accounting graduates, AECC states that :

"To become successful professionals, accounting graduates must be possess communication skills and interpersonal skills. Communication skills include both receiving and transmitting information and concepts, including effective reading, listening, writing and speaking. Intellectual skills include the ability to locate, obtain and organize information and ability to identify and solved unstructured problems.....Accounting graduates should have general knowledge, organizational knowledge and business knowledge, and accounting knowledge...."

International Federation of Accountants (IFAC) has issued 7 (seven) international educational standards (*International Education Standard / IES*) which should be effective since January 1st, 2005 (Media Akuntansi, edition 48, 2005). The standard that is relevant to the research is *IES 2: Content of Professional Accounting Education Programs*, *IES 3: Professional Skill Contents* and *IES 4: Professional Values, Ethics and Attitudes*. The aim of IES 2 is to ensure that the candidate of professional accountant has enough knowledge to be able to serve its function as competent accountant in facing the complex and changing environment. This standard defines the competencies required which consists of three main areas of knowledge: 1) *Accounting, finance and related knowledge*, 2) *Organizational and business knowledge*, and 3) *Information technology knowledge and competences*.

Table 1.
The Standard Components of Accounting Graduates According to IFAC

<i>Knowledge</i> (IFAC Ed.Com,2003_)	<i>Skill</i> (IFAC Ed.Com , 2003)	<i>Ethics</i> (IESB, 2007)
Accounting,Finance and Related Knowledge Financial accounting and reporting Management acc. and control Taxation Business and commercial law Audit and Assurance Finance and financial management Professional values and ethics	Intellectual Skills Technical and Functional Skills Interpersonal and Communication Skills Organizational and business Management Skills	The Environment : copprorate, professional and regulatori : Integrity Objectivity Commitment to professional Competence and confidentiality Professional Ethics Professional Behaviour Compliance with technical standards
Organizational and Business Knowledge Economics Business Environment Corporate Governance Business Ethics Financial Markets Quantitative Methods Organizational Behavior Management and Strategic Decision Making Marketing International Business and Globalization		Corporate Governance Social Responsibility Sosial and Environmental Issues Ethics in relation to business Good Governance.
Information Technology Knowledge and Competences General Knowledge of IT IT Control Knowledge IT Control Competences IT User Competences		

Furthermore, according to IES 3; a professional accountant should mastering the following skills: 1) *Intellectual skills*, 2) *Technical and functional skills*, 3) *interpersonal and Communication Skills* and 4) *Organizational and business management skills*. While IES 4, define the value of professional, ethics and professional accountants attitude which should be obtained during the education in order to meet the qualifications as professional accountants. Values, ethics and attitudes of professional accountants which is compulsory, including commitment to meet the relevant local ethical code.

According to Sudibyo (2005), entering accounting profession, Only relying on the " *being technical*" is not enough. This profession commodity is reliable information. To generate information, honesty with central presence is very much required. In order to meet standard of

education, the design of education should be conducted appropriately, that is program which meets the three main matters: 1) competence in the field of accounting and related, 2) having the honest personality, and 3) having an independent personality. In entering the changing global environment, the accountant still required: 1) foreign language skills (English and mandarin because akan driving motor have moved to Asia), 2) competence in field of information technology with technological setting, and 3) the ability to adapt, interact, correlate in a multicultural environment.

From some quotes above, could be conclude that competent accounting graduates must mastering at least three important matters, they are: knowledge, skill and personality (ethics). Mastery of knowledge in general, is useful in facing the complex and changing work environment, while the mastery of skills has important role in conducting or completing technical works. Ethical *ability* is necessary because as provider/seller of information services, accountants must have advanced honesty.

Accounting Educational Curriculum

Educational institutions and lectors must be able to determine whether accounting education provider is intended solely to provide the labor (*to fit society*) or also to contribute in improving and creating the better practice (*to change society*). Thus, the purpose of accounting education S1 should be to prepare students in order to become future professionals in the field and provide learning experiences to students so that they have the competency to be professionals and continue to learn (Suwardjono, 2005). This is alligned with what is emphasised by the AECC (1990):

Accounting programs should prepare students to become professional accountants not to be professional accountants at the time of entry to the profession. At the time of entry, graduates can not be expected to have the range of knowledge and skills of experienced professional accountants....In other words, graduates should be taught how to learn. The base on which life-long learning is built has three components : skills, knowledge and professional orientation

It's accounting education which emphasizing on the growth of *long-life learning* attitude which should be developed, that the meaning of college should be redefined from the source of knowledge into the students confirmation event of understanding. Prakarsa (1996) who refers *Bedford Comimitee* (in Suwardjono, 2005) expected that accounting education is capable to prepare students to develop the diversity of careers.

Indonesian Accountants Association (IAI) has decided the implementation of international education standards issued by IFAC in order to develop the ability in competing in the global market of education and in development of accountant competency. Therefore, the universities and professional associations should cooperate in: 1) determining the entry requirements of accounting professional education programs, 2) arranging the curriculum and syllabus containing the content of knowledge, expertise (skill), values, ethics, and 3) the assessment process of capability and competence of graduates candidates.

As mentioned in the previous section that the implementation of Accounting Profession Education (PPA) had been held since 2004. Most of PPA curriculum were materials which were not or not yet been given to the bachelor level. As the curriculum of accounting education in bachelor degree, PPA curriculum should also consider the needs of graduates' users, especially Office of Public Accountant (KAP).

RESEARCH METHOD

This research is an exploration research in order to obtain empirical evidence regarding the competency required by accounting graduates who worked as public accountants.

Table 2.
Data Analysis

Question No.	Base of Analisis	Analysis
1.1	Mean	Competence with the biggest mean is dominant in shaping graduate competence
1.2	Ranking	Collection of Required Competence Based on the Answer of Respondents
2.1	Mean	Lecture Subject with the biggest mean could be interpret as the most capable in providing competence
2.2	Ranking	Collection of Course type & Training participated based on the Answer of Respondents.

RESULTS OF THE RESEARCH

Profile of Respondents

Respondents of this research are public accountants who joined in the Public Accountant Office (KAP) in Surabaya and its surrounding areas, including Malang. The questionnaires which were sent through post were as many as 100 questionnaires, despitefully the delivery was also conducted through E-mail. The returned questionnaire were reached 55 questionnaires, 2 questionnaires could not be further processed because of incomplete fulfillment.

In details, the respondents who returned the questionnaires is alumni of accounting department (S-1) of state and private Universities in Indonesia, 4 (four) respondents had go through education at the Post Graduate Program. The work period of the respondents varied between 6 (six) months to 14 years old, and aged between 23 to 49 years. Those who have the title of "Certified Public Accountant" (BAP) as many as 5 respondents, and the rest do not have such degree. Position of respondents in the KAP is also vary, 2 respondents as partner, 2 respondents as managers, 5 respondents as supervisors, 10 respondents as senior auditors, 21 as junior auditors, 1 respondent as compliance officer and the rest did not mention their positions.

Recapitulation of Respondent Answer Towards Competency Requirements.

Table 3 presents the *knowledge* competency needs based on the answers of respondents. From the table it could be seen that based on the sequence of *mean*, "Preparation of Annual Financial Statement" is the competency of *knowledge* which is most required by accounting graduates who worked in Office of Public Accountant followed by the competence of "Financial Statement Analysis" and "Consolidation Financial Statement Preparation."

Table 3
Recapitulation of *Knowledge* Competence Requirement for Public Accountant Office

Ranking	Kind of Competence	Mean
1	Making of Annual Financial Report	4.396
2	Analysis of Financial Report	4.283
3	Making of Consolidation Financial Report	4.264
4	Internal Financial Monitoring	4.132
5	Evaluation of Performance	4.094
6	Making of Tax SPT	4.075
7	Determination of Product Main value	4.019
8	Tax Planning	3.906

Table 6
Recapitulation of Other Competence for Public Accountant Office

Ranking	Kind of Competence
1	Computer involving accounting computer and computer programming
2	Taxation, filling of SPT and E-SPT
3	Comprehension on PSAK and SPAP
4	Comprehension on Client business and work
5	Audit Training involving Audit Technique Based on Computer (TABK)

Source: primary data, processed

Other competencies that are required but not offered by PPA are presented in table 6. Competency that is included in the five (5) of the required competencies from the frequency of respondents' answers. In addition, there are still several other competencies that are not included in the table because of the small frequency. From the table that appears to operate the computer mastery is on top of the order, this is consistent with the table 4 that put the "mastery operates Computers" is the most needed skill. In the next sequence is associated with mastery taxation, including the SPT electronically and finesse in understanding the Financial Accounting Standards and Auditing Standards. On the fifth order, competency "Audit-Based Computer" starts on the perceived needs at this time.

Recapitulation of Respondent Answer about Accounting Profession Education Curriculum as Competence Shaper.

Table 7 is a table containing a summary on the type of respondent answers Lecture Subject Education of Professional Accounting (PPA), which dianggap important in establishing the competencies required in the job in the Public Accountant Office at this time. Education of Professional Accounting (PPA) is the education profession for the S-1 graduate accounting majors who are interested to enter the profession as a public accountant. When the graduate of this program students will obtain a degree of Accountants (Ak) and obtain the register public accountants from the Ministry of finance. PPA curriculum requires students through a mandatory 27 SKSs, SKS consists of 21 compulsory and Lecture Subject for 6 SKS for Lecture Subject options.

Table 7.
Recapitulation of List of Lecture Subject for Accounting Profession Education

Ranking	Name of Lecture	Mean
1	Practice of Audit	4,642
2	Reporting and Financial Accounting	4,472
3	Analysis of Accounting / USAP Reveiw	4,430
4	Accounting Forensic and Fraud Examination	4,396
5	Financial Report Analysis	4,339
6	Taxation	4,302
7	Consulting dan Internal Audit	4,17
8	Forensic Accounting and Investigative Audit	4,16
8	Risk Management and Risk Based Audit	4,16
9	Audit of Information System	4,132
10	Ethics of Business and Profession	4,132
11	Management and Cost Accounting	4,075
12	Information Technology Audit and Digital Forensic	4,075
13	Public Sector Accounting and Auditing	4,038
14	EDP Auditing	4,000
15	Accounting Information System and Technology	3,981

computer and computer programming for the audit.

English competency is in the bottom of the order by the respondents of this research. However, this finding does not mean that English is not necessary because it is very likely caused by the more because most of the respondents is that auditors should not be Yunior dealing directly with clients or other possibilities, most of the client respondents coincidence is a local company. In addition it may also be because the majority of respondents of this research work in the KAP KAP has not been affiliated with the foreign. Competence to speak foreign languages other than English, although not considered important, but there are answers of the respondents gave the importance of Mandarin for those in a job at this time.

Competency of *ethics / attitudes* which is required by accounting graduates in the Public Accounting Office showed that: individually ethics / attitudes which is required in the form *berkehidupan* "Compliance of the Law and Regulations", "The commitment of importance Together" and "Commitment of Public Interest" almost entirely bottom ranks, while the competencies that are placed on top of the sequence is dominated by the competencies needed for career development in private (motivation, responsibility and so forth). Next question that appears is whether the respondents have the impression that the interests and personal interests in the work place must be placed above the interests of society? More concern is obtaining results that places a public accountant competence "Commitment of Public Interest" in the bottom sequence. These results clearly conflict with the Ethics and Public Accountant who emphasize public accountants for the public interest.

Analysis of the competence that is required by accounting graduates who worked in the KAP, as presented in table 6 shows today competency requirement which must be responded by the PPA managers. As discussed in the previous section that the competency of computer operating is very much required. The more develop of information technology which providing the convenience for the tax obligators in completing their taxation obligations demanding accountant response to be able to assist their clients by providing services in the tax settlement electronically. This could be seen from the answers of respondents who entered SPT fulfillment (including E-SPT) as competency which is required at this time. In addition, Audit Technique-Based on Computer (TABK) today is also an imperative considering the general of accounting system in the company that has been *computerized*. It is not possible for conventional auditing techniques to be applied in auditing companies which its accounting records is using computer, moreover which its transaction has been done electronically so that the evidence of its transactions are *paperless*.

The understanding of PSAK and SPAP also become the needs of respondents as both standards should be the basis in implementing their work as public accountants, especially in conducting audit on the financial statements. Similarly to the competency of "Understanding of Clients Business and Clients Business." The managers of PPA needed to pay attention toward this matter. Probably this competency already been given in Lecture Subject of Business Environment and Commercial Law, nevertheless what is needed to be considered again is the placement of such Lecture Subject as obligatory or optional.

Analysis of Lecture Subject Required In Establishing Public Accountant Competency.

From table 7 it could be seen that Lecture Subject of "Auditing Practices" is a Lecture Subject which is considered to be the most needed in building competence of accounting graduates who worked at KAP recently. As mentioned in previous section it could be understood because most of the KAP services which are provided to the community recently is general audit service towards financial statements. In some universities, this Lecture Subject is also given to student of bachelor program. In order the repetition of subject does not occur, so that efficiency of accounting education could be obtained, the manager of PPA must conduct deep learning regarding the material which will be provided in PPA, or in other words to separate the material between the audit practice at S-1 (bachelor program) and in the PPA, if it is possible to establish the practice of computer-based

on such competence, it is obtained the sequence of lecture subject of Accounting Education Program based on the *mean* achieved. Lecture Subject with high *mean* and on the top order (ranking) will be considered necessary in establishing competencies needed in conducting the currency job. The manager of Accounting Educational Program (PPA) could utilize the results of the research in order to design curriculum of PPA which is relevant to the current work, amongst of them is in posting Lecture Subject as obligatory or options, designing the appropriate method of learning and so forth.

Suggestion

This research is urgently required to be processed (followed) because it is clear that the curriculum must always be *updated* in order to be relevant with the working world. The *Response rate* of this research does not comply with its initial plan. Therefore the next researchers need to consider the effective ways in seeking for the return of questionnaires. Besides it is required to consider the simplification of questionnaire as most of public accountants are busy professionals. The researchers also need to seek for a balanced composition between respondents who served as partner, manager, senior auditor and junior auditor.

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