

# THE COMPETENCY OF PUBLIC ACCOUNTANT AND THE REQUIREMENT FOR ACCOUNTING PROFESSION EDUCATIONAL (PPA) CURRICULUM ...

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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 studying 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 the producer of complete accountant graduates with a degree of "Ak", or Certified Public Accountant. In that time, it could be said that the trust of the quality of such graduates will be awakened by the greatness of the names of the Universities mentioned above. Even the market that time does not hesitate the reliability of the ability of those graduates because in that era, quality is more like taken for granted (Rashid 2007).

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

Since the Enron scandal which impacted to the decline of the accountants profession in particular public accountants, the ethical issues became the main attention. Accounting education also suspected as guilty party because its failed to provide the ethical knowledge for its graduates. 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 ethical education for the accountant which is more consistent and optimum. Research for evaluating the effectiveness of various approaches are still required to utilize the limited resources optimally in the very critical field, especially the capital of accounting profession reputation which is black-and-blue recently. (Prakarsa, 2007).

In 2004, the domination of state universities above as accounting education provider has ended. The title of "accountant" is no longer automatically provided by a certain universities but must be obtained through the profession education, called "Education of Accounting Profession (PPA)". The Implementation of accounting profession education as regulated in Kep.Men.No 179/U/2001 (regulator made by education ministry) is intended as a continuation of the program of accounting study to obtain degree of accounting which implementation becoming the authorization of profession organizations, in this case is Indonesian Accountants Association (IAI). Implementation of the PPA has started since 2004, with the goal to provide the same opportunity for the private and state universities in providing degree of accountant. Until 31 July 2005, the PTs (state universities) which were already obtained recommendations from IAI and obtained licence from DIKTI (higher education board) to implement PPA as many as 20 PTs. The curriculum and syllabus of PPA mostly containing material which is not or not yet been given at level of S-1 (bachelor), in the form of theory or concept application. The composing of PPA curriculum should consider the needs of accountant service users.

The next appearing questions is "is PPA able to produce qualified accountants in accordance with user needs?" The questions must be answered by conducting research. The research was conducted to find a breakthrough in the development of accounting education

curriculum for Educational Program of Accounting Profession (PPA) that are relevant to the needs of accounting graduates users, especially Office of Public Accountant (KAP).

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

The benefit 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 (AECCL (1990) defines the profession of accountant as:

5 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 :

4 "To become successful professional, 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 intel skill include the ability to locate, obtain and organize information and ability to identify and solved unstructured problems.... 2 accounting graduates should have general knowledge, organizational knowledge and business knowledge and accounting knowledge..."

17 International Federation of Accountants (IFAC) has issued 7 (seven) international educational standards (International Education Standard/IES) which should be effective since January 1<sup>st</sup> 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

| <b>Knowledge</b><br>(IFAC Ed.Com,2003_)                 | <b>Skill</b><br>(IFAC Ed.Com , 2003)          | <b>Ethics</b><br>(IESB, 2007)   |
|---|---|---|
| <b>Accounting, Finance and Related Knowledge</b>        | Intellectual Skills                           | <b>The Environment :</b><br><b>copprorate, professional and regulatori :</b><br>Integrity |
| Financial accounting and reporting                      | Technical and Functional Skills               | Objectivity   |
| Management acc. and control                             | Interpersonal and Communication Skills        | Commitment to professional  |
| Taxation  | Organizational and business Management Skills | <b>Competence and confidentiality</b>   |
| Business and commercial law                             |   | Professional Ethics   |
| Audit and Assurance                                     |   | Professional Behaviour  |
| Finance and financial management                        |   | Compliance with technical standards   |
| Professional values and ethics                          |   |   |
| <b>Organizational and Business Knowledge</b>            |   | <b>Corporate Governance</b><br>Sosial Responsibility                                      |
| Economics   |   | <b>Sosial and Environmental Issues</b>  |
| Business Environment                                    |   | Ethics in relation to business  |
| Corporate Governance                                    |   | Good Governance.  |
| Business Ethics   |   |   |
| Financial Markets                                       |   |   |
| Quantitative Methods                                    |   |   |
| Organizational Behavior                                 |   |   |
| Management and Strategic Decision Making                |   |   |
| Marketing   |   |   |
| International Business and Globalization                |   |   |
| <b>Information Technology Knowledge and Competences</b> |   |   |
| 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 mattress. 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 will 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 abo to contribute in improving and creating the better practice (to change society). Thus, the purpose of accounting education \$1 should be to prepare students in order to become future professionals in the field and provide amming experiences to students so that they have the competency to be professionals and continue to learn (Suwardjono, 2005). This is alligned with what is emphasized by the AECC (1990):

Accounting programs should prepare students to become professional accountants not to be professional accountant 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 Committee (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 curriculums should abo 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.

### **Subject of Research**

The subject of this research is accounting graduates who worked as independent auditor at the Office of Public Accountant in Surabaya or branch offices/its representative in Malang city.

### **Procedure of Data Collection**

Research data is primary data which the process of its collection is conducted using the questionnaires sent to the respondents through the postal service and via electronic mail

### **Operationalization of Variables**

Curriculum: the basic to achieve graduates competencies, the minimum limit reference of departmental quality implementation, applicable nationally and internationally. Core curriculum of the Accounting Profession Education referred to the Guidelines of Accounting Profession Education which is established by the Indonesian Association of Accountants.

Competency: a set of intelligent action which is full of responsibility which is owned by someone as the requirement to be considered as capable by the community in implementing tasks in a particular job.

Public Accountant the graduates of study program (majors) S-1 accounting from universities both private and state who worked as public accountants in the Public Accountant Office

### **Variables Measurement**

In order to obtain answers for research questions no.1, respondents will be asked about:

- a) Competencies required in conducting the job as a Public Accountant at this moment. List of questions submitted referred to competency list according to Abrecht and Sack (2005) and IFAC, using a Likert scale with basis points 1:very not important to 5: very important. List of competencies were divided into 3 major categories, they are knowledge, skills, and ethics.
- b) Competencies required in conducting the job as a public accountant which is not acquired during the education in the Education of Accountants Profession or during education of S1 Accounting by obtaining direct degree as Accountant. To answer this question, it will be asked open questions.

To obtain answers for research questions No. 2 it will be asked question to the respondents about: Lecture Subject offered by Educational Program of Accounting Profession which is considered or expected to be able to provide competency in conducting job as public accountant. List of Lecture Subject proposed based on curriculum of Accountants Profession Education established by the Indonesian Association of Accountants (IAI) and Lecture Subject

offered by providers of PPA at Universities in Indonesia, using Likert scale with the base points 1: not providing competence at all to 5: providing competence very much.

### **Data Analysis**

Technical of data analysis is using descriptive analysis. Based on questions asked in the questionnaires, data analysis conducted is described in Table 2 (Nurgiantoro, 2000).

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 fulfilment.

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 |

| Ranking | Kind of Competence                                  | Mean  |
|---------|---|-------|
| 9       | Cash Flow Management                                | 3.868 |
| 10      | Analysis of Business Competition                    | 3.830 |
| 11      | Making the Budget                                   | 3.736 |
| 12      | Market Analysis                                     | 3.604 |
| 13      | Profit Planning and Analysis of Domestical Economic | 3.585 |
| 14      | Analysis of International Economic                  | 3.491 |
| 15      | Business Feasibility Study                          | 3.434 |
| 16      | Analysis of Social and Politics                     | 3.283 |

*Source: primary data, processed*

**Table 4**  
Recapitulation of *Skill* Competence Requirement for Public Accountant Office

| Ranking | Kind of Competence   | Mean  |
|---------|--|-------|
| 1       | Adeptness In Computer Operating                                  | 4.400 |
| 2       | Adeptness In Communication                                       | 4.380 |
| 3       | Adeptness In Solving Problems                                    | 4.360 |
| 4       | Adeptness In Written Communication                               | 4.250 |
| 5       | Adeptness In Listening, Conducting and Establishing Instructions | 4.000 |
| 6       | Adeptness In Utilizing English                                   | 3.980 |
| 7       | Adeptness In Utilizing non English languages                     | 2.500 |

*Source: primary data, processed*

The results of the analysis on the needs of skill competency is presented in table 4 "Conversance of Computer Operation" is the skill competencies which is most needed in working at public Accounting Office, followed by expertise in "Communicating" and "Solving Problems The expertise in Language other than English is not required by most accounting graduates who worked in public Accounting Office.

Table 5 presents the results of the analysis ethics competency needs. From the table it can be seen that the "Responsibility" is ethics competencies which is most needed and followed by "Team Work" and "Ethics". In position five (5) is the "Motivation" and "Compliance to the Law and Regulations" which having the same mean of 4.34. A quite surprising result from this

research is that the "Commitment of Public Interest" is a competency which is most not needed in conducting their jobs as public accountant.

Table 5  
Recapitulation of *Ethical* Competence Requirement for Public Accountant Office

| Ranking | Kind of Competence                                   | Mean  |
|---------|--|-------|
| 1       | Responsibility                                       | 4.58  |
| 2       | Team Work  | 4.53  |
| 3       | Ethics (Including Profession ethics)                 | 4.396 |
| 4       | Communication  | 4.377 |
| 5       | Motivation and Obedience Toward Laws and Regulations | 4.34  |
| 6       | Self Confidence                                      | 4.321 |
| 7       | Commitment toward collective Interest                | 4.264 |
| 8       | Personality  | 4.208 |
| 9       | Commitment Toward Public Interest                    | 4.17  |

*Source: primary data, processed*

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 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 SKS, 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 Proffesion                 | 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 |

| Ranking | Name of Lecture                             | Mean  |
|---------|---|-------|
| 16      | Accounting and Audit for Government         | 3,943 |
| 17      | Seminar of Financial Accounting             | 3,924 |
| 18      | Capital Market and Financial Management     | 3,906 |
| 19      | Seminar of Taxation                         | 3,867 |
| 20      | Islamic Banking                             | 3,867 |
| 21      | Appraisal                                   | 3,85  |
| 22      | Management of Taxation                      | 3,830 |
| 23      | Management of Information Technology        | 3,811 |
| 24      | Seminar of Management Accounting            | 3,792 |
| 25      | Business and Commercial Law Environment     | 3,792 |
| 26      | Leadership                                  | 3,773 |
| 27      | The Audit of Electronic Controlling Process | 3,773 |
| 28      | Public Sector Accounting                    | 3,679 |
| 29      | The Audit of Electronic Controlling Process | 3,679 |
| 30      | Seminar of Accounting Theory                | 3,66  |
| 31      | Business Communication                      | 3,66  |
| 32      | Seminar of Management Audit                 | 3,57  |
| 33      | International Accounting                    | 3,53  |
| 34      | Strategic Management                        | 3,45  |

*Source: primary data, processed*

In this research Lecture Subject list that is presented in the questionnaire was taken from the curriculum established by the IAI and Lecture Subject offered in some of PPA in all both originating from universities and private land. Data from various Lecture Subject is obtained 35 Lecture Subject both incoming as well as mandatory category of choice. Table presents the sequence Lecture Subject based on the mean, mean mean Lecture Subject with high ranking in the top lecture Subject is seen as necessary in establishing competency as a public accountant. Some Lecture Subject obtain the same mean value, for example Lecture

Subject forensic Accounting and Investigative Audit and Risk Management and Risk Based Audit, both of them are on the rank & Addition of the table also appears that Lecture Subject "Practices Audit" Lecture Subject regarded as the most needed in the form of competence as a public accountant. This result is that the findings are very reasonable considering most of the services Office Public Accountant (KAP), which is required by many clients KAP is a public service on audit the financial statements. Entrance Lecture Subject Forensic Accounting and Fraud Examination, which might even be in the ranking of 4 is quite interesting this may be a response to the fraud behavior (cheating/white-collar crime) in both the government and the business world with the mode of the day the more sophisticated too.

## **Results Discussion**

### **Analysis of Competency Requirements**

This research has been to obtain a description of the competencies required by accounting graduates for careers in Office Public Accountant. Competence "Preparation of Annual Financial Report Financial Analysis" and "Performance Evaluation occupy the top ranking This means that managers need to consider the PPA provides that Lecture Subject competence is placed Lecture Subject as mandatory, not optional Even if need be also allows the addition of practice, case studies, laboratory, or even if possible in the practice of field work/internship for Lecture Subject who occupy the bottom of the ranking can be considered as Lecture Subject options.

Next to the competency skills needed by accounting graduates who work in offices with a public accountant to show clearly that the competency "problem solving", "Communicating and "Computer Operations" is a skill that is required for the job at this time from the program such as MS Word and Excel to computer accounting, even the respondents who have entered the 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 respond is that auditors should not be junior 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 these 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 "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 in 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 result 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's 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 development of information technology which provides the convenience for the tax obligors in completing their taxation obligations demanding accountant response to be able to assist their clients by providing services is 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 5- 1 (bachelor program) and in the PPA, if it is possible to establish the practice of computer-based audit (TABK). Similarly to other Lecture Subject such as Lecture Subject of Reporting and Financial Accounting, Financial Report Analysis, Taxation, Accounting and Cost Management, Capital Market and Financial Management. If the separation is not conducted, then there won't be wastefulness of education, but the expected development from the implementation of PPA itself will not be obtained. Further results is the decrease of the benefits due to implementation PPA because did not add the necessary competence in entering the profession of public accountant.

Another thing needs to be considered is the requirement of depth contemplation/study on the more effective method of teaching including time allocation for each Lecture Subjects, including how to relate it with current practices. For example, the Lecture Subject of Audit Practices is clearly not appropriate if the learning process is using method of seminar or discussion. As for this Lecture Subject students must seriously be introduced with the tasks and

works which will be faced in the actual work of work. Practices in the laboratory, could be the appropriate method of learning.

The attention should be given to Case Analysis of Lecture Subject/USAP Review<sup>24</sup> which in this research is on the 3 ranks. This result provides a signal to managers of PPA that in order to increase the quality of education it is seeded to considering and preparing the real cases which could be discussed in the class, so that the process of education is able to provide inspiration and even provisions to the graduates in completing the cases which later will be treated in its capacity as public accountant. In addition, Lecture Subject of Accounting Forensic and Fraud Examination are responses toward the increasing of both quantity and quality of corporate crime lately. Moreover, in rank of 8 also appears the similar Lecture Subject which is Forensic Accounting and Investigative Audit. This result is clearly a message for the manager of PPA in order to put in this Lecture Subject in preparing its curriculum.

Special attention should also be given to Lecture Subject of "Business Ethics and Profession," which in this research ranks only at 9 (ninth) position. In the table Sit appears that competence of "Commitment Toward Public Interest" ranks the bottom position, which can simply mean that this particular competence is not required in conducting the job as public accountant recently. Perhaps that's why Lecture Subject of Business and Professional Ethics are in the order of 9 which means this Lecture Subject is seen as less important than the Lecture Subject above is of course, this result is very surprising and concerning at the same time regarding the ethical code of public accountant make compulsory to the public accountant put public (community) interest as the main concerns. The result also become the signals for managers of PPA generally and educators particularly to emphasize a better understanding of ethical concepts since this enforcement of ethics will make the profession of public accountant trusted by the community. Whenever the public accountant has lost the certain trust the profession will also disappeared.

Various caretakers of PPA had put Lecture Subjects as presented in table 7 to be vary as obligatory and optional Lecture Subject. The result of this research could be used as a reference in considering the placement of Lecture Subject as obligatory or options, including the method of learning and time allocation required. For example, Lecture Subject at the top of order seeded to be considered as obligatory Lecture Subject with the additional time allocation to connect it with current practices

Finally, from the analysis toward the type of certificate held by the respondents, most of them are having license of Tax Brevet. Presumably this should have more attention by the manager of PPA to provide additional tax material at least to supply the knowledge and practice of tax better

## **CONCLUSION AND SUGGESTION**

### **Conclusion**

This research has produced list of order (ranking) of competency based on the mean achieved Competency with high mean and is on the top of ranking is considered needed more by the graduates of Accounting Educational Program (PPA) in conducting their current job. Based on such competence, it is obtained the sequence of reject of Accounting Education Program based on the men achieved Lecture Subject with high mean and on the top order

(ranking) will be considered necessary in establishing competencies sanded in conducting the currency job. The manager of Accounting Educational Program (PPA) could utilize the results of them is in posting Lecture Subject as obligatory or options 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 is 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 professional. 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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