

Kompetensi Akuntansi Profesional Sesuai Standar Internasional

IAI-ICAEW Seminar Series
Jakarta, 16 Februari 2016

Sidharta Utama
Board Member of IAESB IFAC
IAI National Council Member

Outline

- Overview of International Education Standards (IESs) for Professional Accountants
- Overview of Competencies of Chartered Accountant at IAI
 - Comparison with S1 in Accounting

International Education Standards



For aspiring professional accountants: Initial Professional Development

Professional Accounting Education

- Develops a. technical competence b. professional skills, and c. professional values, ethics, and attitudes (IES 2, 3 and 4)

Practical Experience

- Assures workplace activities that are relevant to developing professional competence (IES 5)

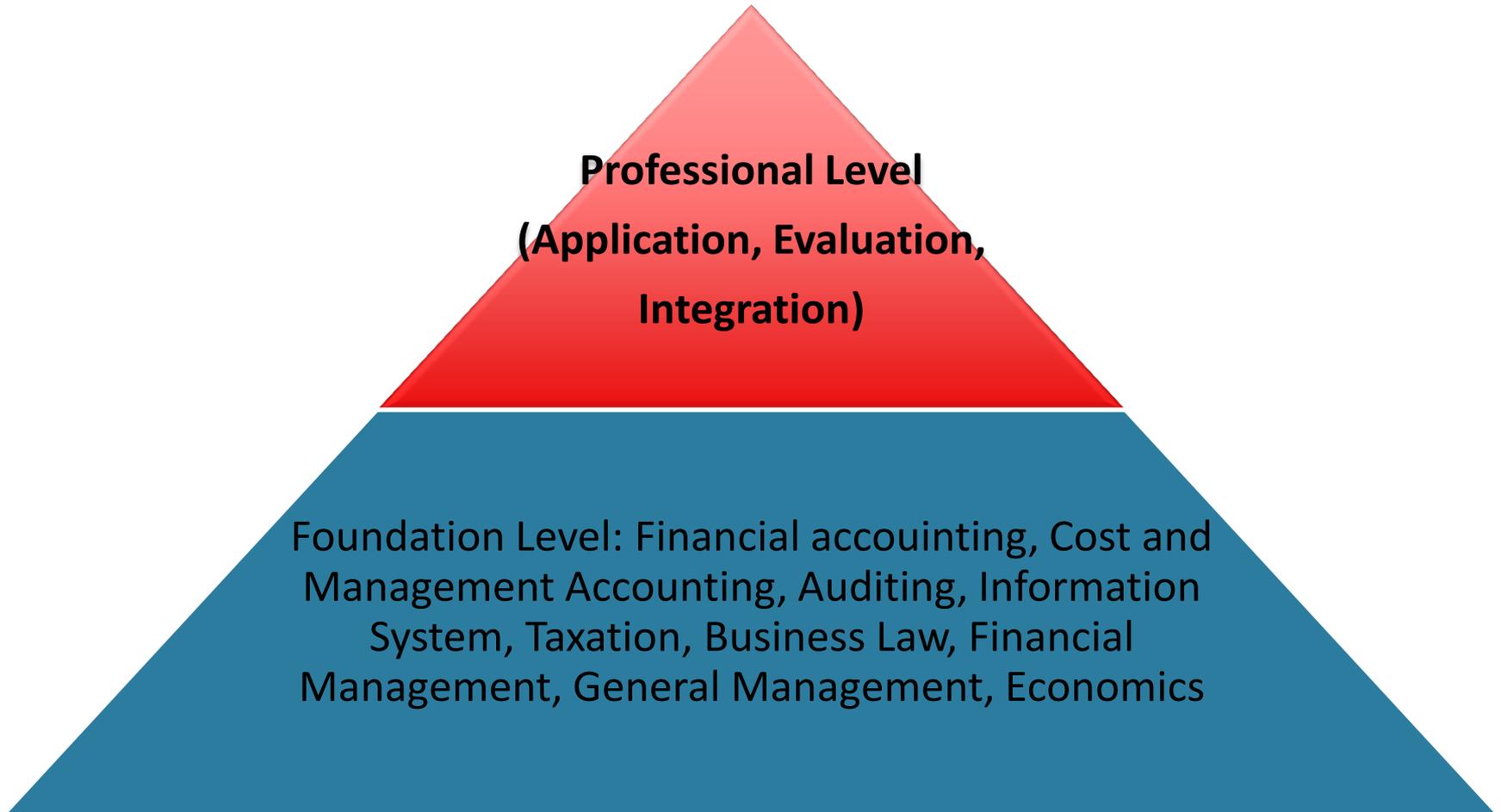
Assessment

- Provides assessment on professional competence (IES 6)

Comparison of subjects at professional level at CA IAI with other Professional Accounting Organizations

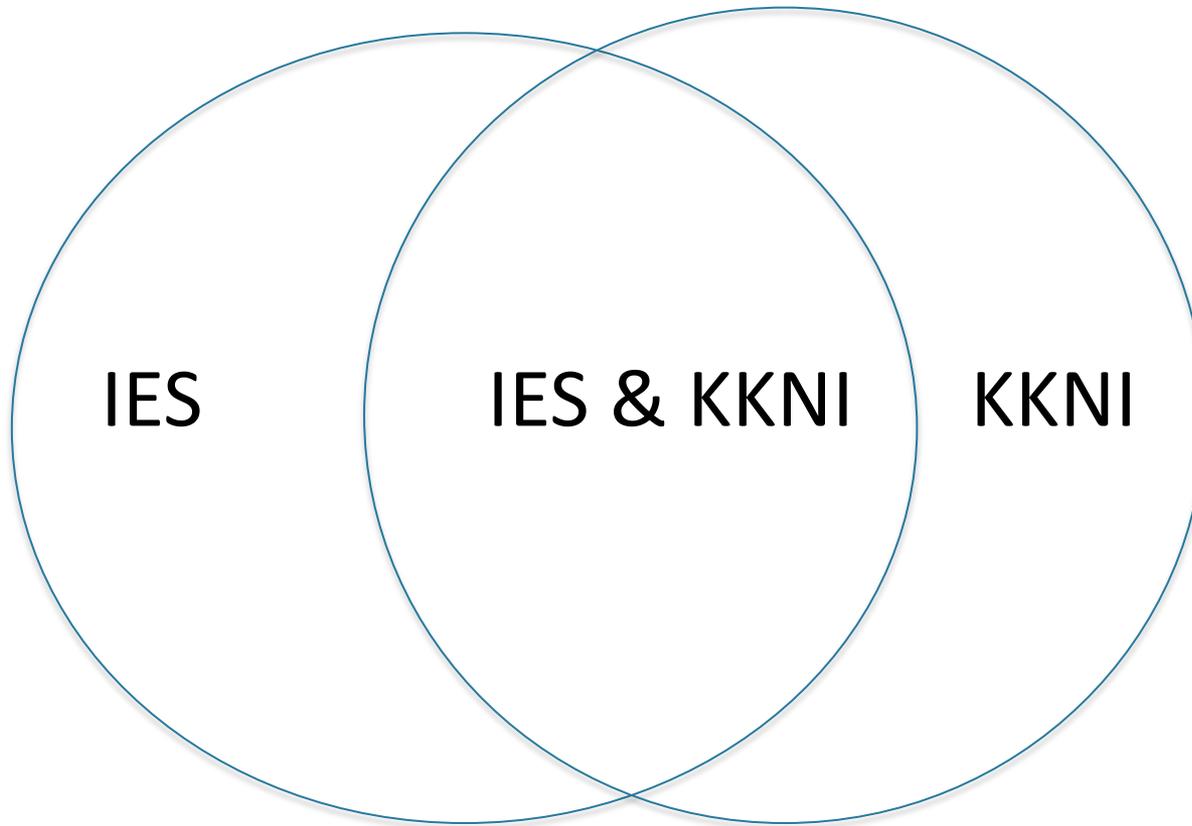
	CA INA	CPA AUS	ACCA	ICAEW	ICAA	CIMA	ISCA
Corporate reporting	√		√	√			
Strategic management and leadership	√	√		√	√	√	
Corporate governance and ethic	√	√	√				√
Advanced management accounting	√					√	
Taxation management	√	√	√	√	√		√
Advanced financial management	√		√				
Information system and internal control	√		√			√	

Competencies of Chartered Accountant IAI:



Competencies for Foundation Level are obtained from Strata 1 or Equivalent

Competencies Required: Combination of IES & KKNI



IES 2: Broad Technical Competence

Financial Accounting & Reporting

Management Accounting

Audit and Assurance

Taxation

Information Technology

Finance and Financial Management
Governance, Risk Management and Internal Control

CA:
Application,
Evaluation,
Integration

Business Law and Regulations

Business and Organizational Environment

Economics

Business Strategy and Environment

S1: Explain,
Analyze,
Apply

Professional Skills

```
graph TD; A[Professional Skills] --- B[Intellectual]; A --- C[Interpersonal & Communication]; A --- D[Personal]; A --- E[Organizational]
```

Intellectual

Interpersonal &
Communication

Personal

Organizational

Example: IES 3 Professional Skills - Intellectual

Competence (Level of Proficiency)	Learning Outcomes	CA	Strata or Equivalent
	IES		
i) Intellectual (Intermediate)	(i) Evaluate information from a variety of sources and perspectives through research, analysis, and integration. (Contoh: Adadi Tugas Akhir)	X	X
	(ii) Apply professional judgment, including identification and evaluation of alternatives, to reach well-reasoned conclusions based on all relevant facts and circumstances.	X	
	(iii) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions.	X (through working experience)	
	(iv) Apply reasoning, critical analysis, and innovative thinking to solve problems.	X	X
	(v) Recommend solutions to unstructured, multi-faceted problems.	X	

Example: IES 3 Professional Skills - Personal

) Personal (Intermediate)	(a) Demonstrate a commitment to lifelong learning.	X (through working experience)	?
	(b) Apply professional skepticism through questioning and critically assessing all information.	X	?
	(c) Set high personal standards of delivery and monitor personal performance, through feedback from others and through reflection.	X	X
	(d) Manage time and resources to achieve professional commitments. (Mis. Daftar hadir)	X	X
	(e) Anticipate challenges and plan potential solutions.	X	?
	(f) Apply an open mind to new opportunities.	X (through working)	?

Professional Values, Ethics,
and Attitudes

Professional
Skepticism &
Judgment

Ethical Principles

Commitment to Public
Interest

Example: IES 4: Professional Values, Ethics & Attitudes

Ethical principles	(a) Explain the nature of ethics	X	X
	(b) Explain the advantages and disadvantages of rules-based and principles-based approaches to ethics.	X	X
	(c) Identify ethical issues and determine when ethical principles apply.	X	X
	(d) Analyze alternative courses of action and determine the ethical consequences of these.	X	?
	(e) Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach.	X (through working experience)	?
	(f) Apply the relevant ethical requirements to professional behavior in compliance with standards	X (through working experience)	?

Thank You