

Think Ahead

ACCA

Accountancy - Integrity and Transparency in the Financial Industry

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IKATAN AKUNTAN INDONESIA



Agenda

- The Trust Equation
- IR and Real Time Reporting
- Competency requirements
- Public Value and the profession



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ACCA: Who We Are

- **455,000** Students
- **178,000** Members
- **181** Countries
- **95** Offices



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Opportunity

Innovation

Integrity

Diversity

Accountability



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A demanding and changing global landscape



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The Trust Equation

Transparency + Integrity = Trust + Value

Ethics + Professionalism



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<IR> = “What value is being created by the organisation?”

The social benefit or cost of the products and services

The reputation of its brand.

Its influence in the marketplace.

The talents, skills and innovation of its employees.



Key Findings from Real Time Reporting

85% said real-time data would improve their ability to react quickly

78% said real-time reporting would enhance investment returns

75% would pay more for real-time information to be externally assured

73% said companies reporting in real-time would have robust corporate governance

71% said real time would increase their understanding of corporate performance

70% said real time would have an advantage in attracting investment

65% said real time would reduce costs of doing business

51% said it would increase liquidity in financial markets



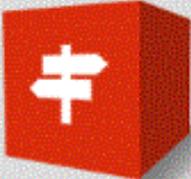


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Competency Framework

PLEASE SELECT A COMPETENCY HEADING

 CORPORATE REPORTING	 LEADERSHIP AND MANAGEMENT	 STRATEGY AND INNOVATION	 FINANCIAL MANAGEMENT	 SUSTAINABLE MANAGEMENT ACCOUNTING
 TAXATION	 AUDIT AND ASSURANCE	 GOVERNANCE, RISK AND CONTROL	 STAKEHOLDER RELATIONSHIP MANAGEMENT	 PROFESSIONALISM AND ETHICS



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ACCA and Public Value

- **Working in the public interest**
- **Promoting responsible and ethical business**
- **Supporting enhanced global economic performance**



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THERE IS
— NO —
“MORAL
COMPASS”
APP.



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