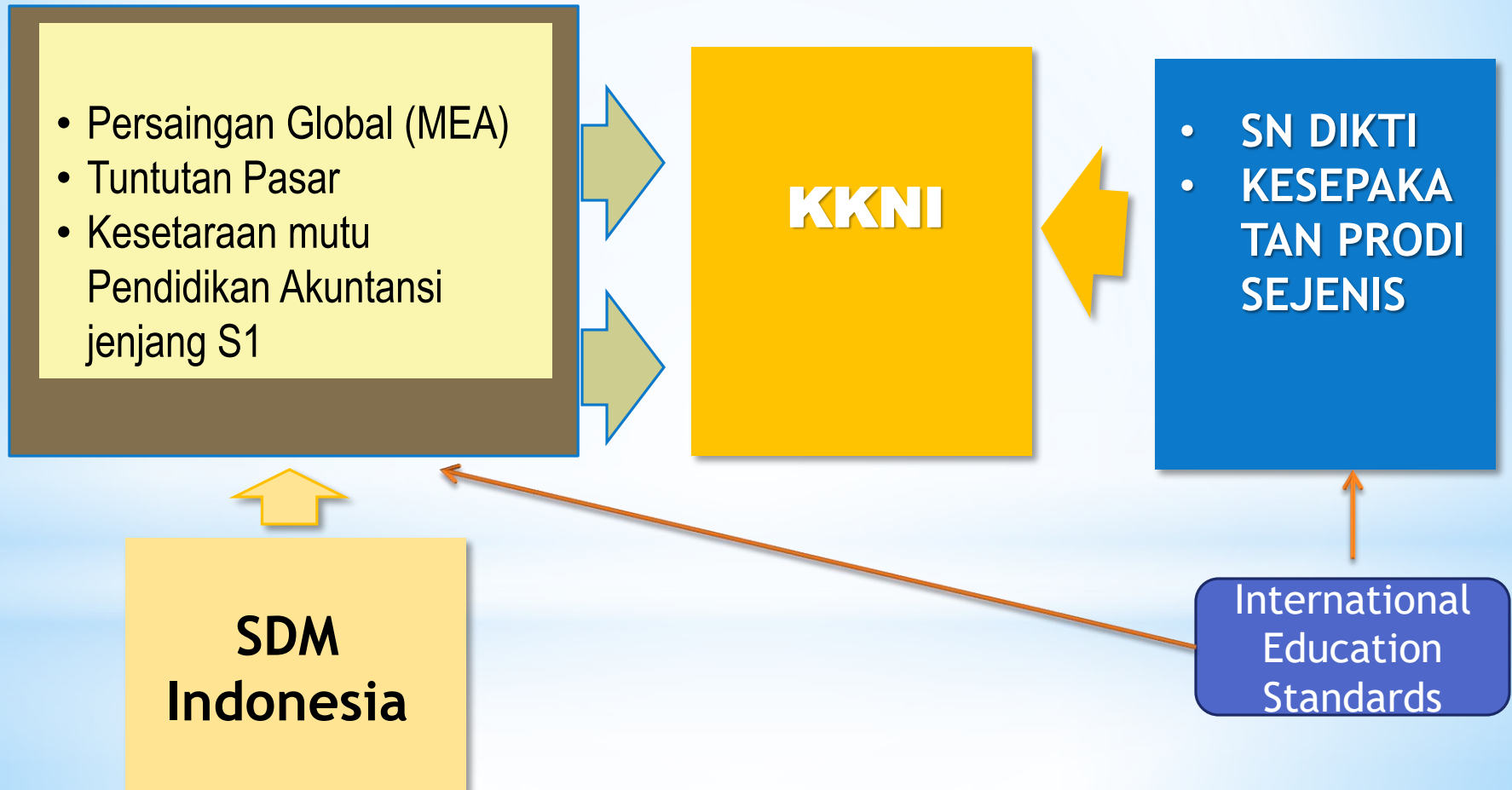


* Pengembangan Kurikulum Akuntansi Sesuai Standar International & Kompetensi CA

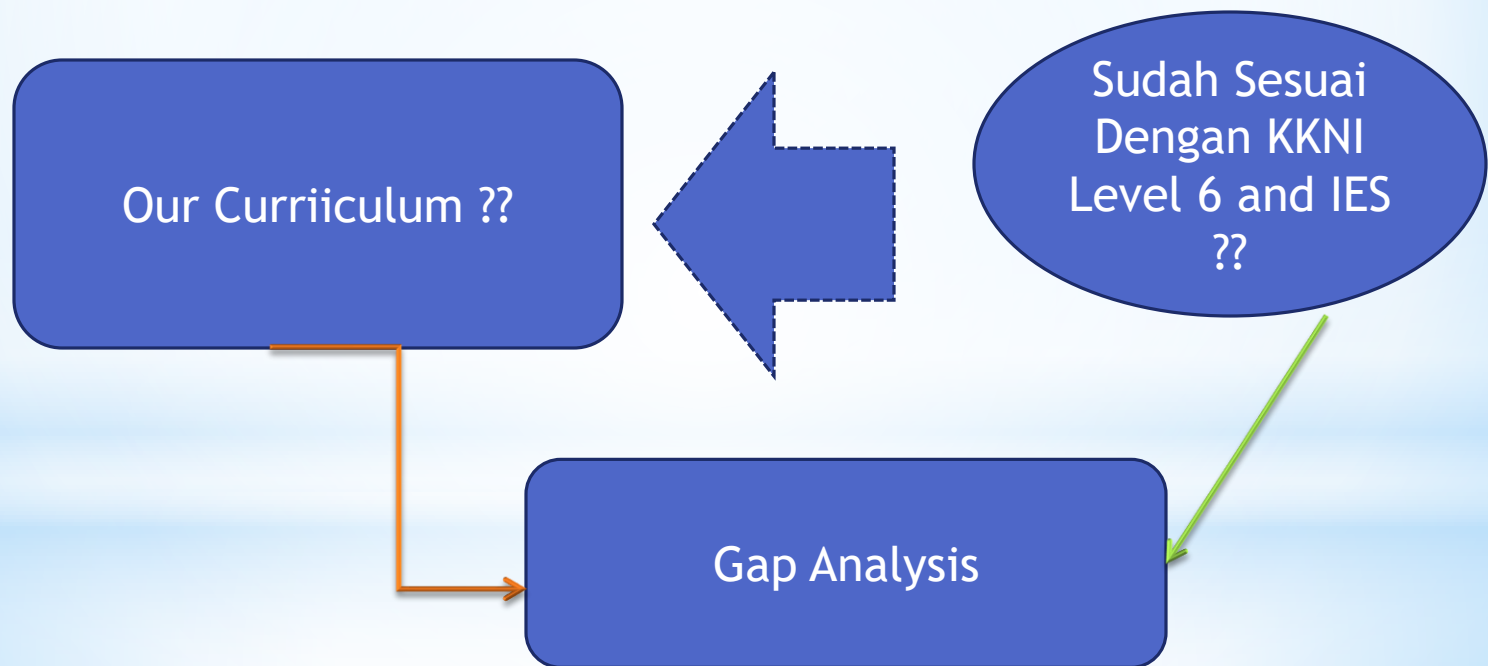
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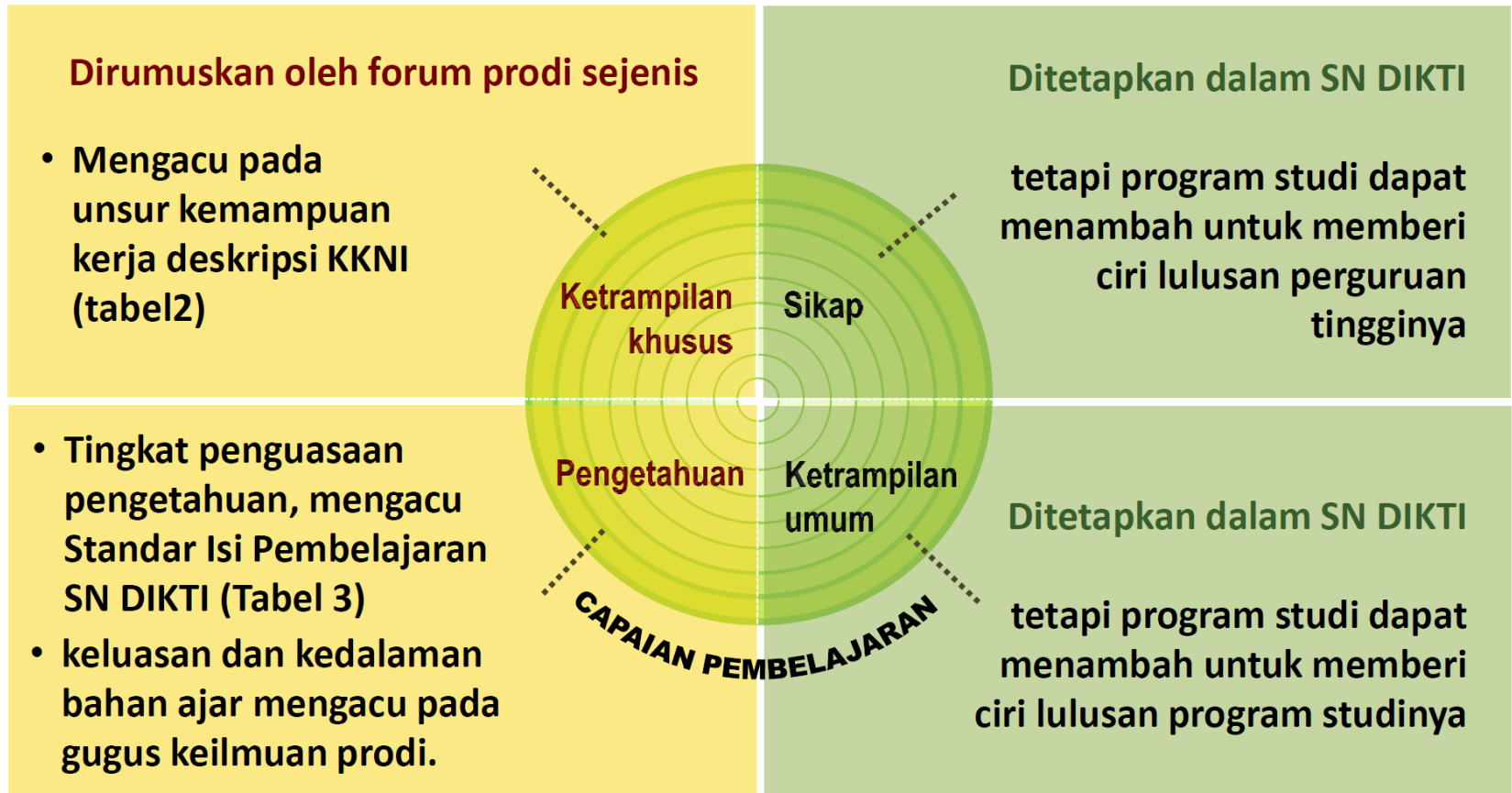
Why Need International Standard



*Where We are Now



Parameter capaian pembelajaran lulusan program studi



International Education Standard

his International Education Standard (IES) prescribes the principles to be used when setting and communicating educational requirements for entry to professional accounting education programs, while requirements relating to entry to the profession are covered by:

INTERNATIONAL
EDUCATION STANDARD 1
ENTRY REQUIREMENTS
TO PROFESSIONAL
ACCOUNTING
EDUCATION PROGRAMS



- a) IES 2, Initial Professional Development—Technical Competence,
- b) IES 3, Initial Professional Development—Professional Skills
- c) IES 4, Initial Professional Development—Professional Values, Ethics, and Attitudes,
- d) IES 5, Initial Professional Development—Practical Experience,
- e) IES 6, Initial Professional Development—Assessment of Professional Competence.

Accounting
Profession



- *.Professional accounting education programs are designed to support aspiring professional accountants to develop the appropriate professional competence by the end of Initial Professional Development (IPD).
- *They may consist of formal education delivered through degrees and courses offered by universities, other higher education providers, IFAC member bodies, and employers, as well as workplace training

*Cont

- * Financial Accounting and Reporting
- * Management Accounting
- * Finance and Financial Management
- * Taxation
- * Audit and Assurance
- * Governance, risk management and internal control
- * Business Law and Regulation
- * Information Technology
- * Business and Organizational Environment
- * Economics
- * Business Strategy and Management

* IES 2, Initial Professional Development—Technical
Competence,

- (i) Apply accounting principles to transactions and other events.
- (ii) Apply International Financial Reporting Standards (IFRSs) or other relevant standards to transactions and other events.
- (iii) Evaluate the appropriateness of accounting policies used to prepare financial statements.
- (iv) Prepare financial statements, including consolidated financial statements, in accordance with IFRSs or other relevant standards.
- (v) Interpret financial statements and related disclosures.
- (vi) Interpret reports that include non-financial data, for example, sustainability reports and integrated reports.

*Financial Accounting and Reporting

- (i) Apply techniques to support management decision making, including product costing, variance analysis, inventory management, and budgeting and forecasting.
- (ii) Apply appropriate quantitative techniques to analyze cost behavior and the drivers of costs.
- (iii) Analyze financial and non-financial data to provide relevant information for management decision making.
- (iv) Prepare reports to support management decision making, including reports that focus on planning and budgeting, cost management, quality control, performance measurement, and benchmarking.
- (v) Evaluate the performance of products and business segments.

*Management Accounting

- (i) Compare the various sources of financing available to an organization, including bank financing, financial instruments, and bond, equity and treasury markets.
- (ii) Analyze an organization's cash flow and working capital requirements.
- (iii) Analyze the current and future financial position of an organization, using techniques including ratio analysis, trend analysis, and cash flow analysis.
- (iv) Evaluate the appropriateness of the components used to calculate an organization's cost of capital.
- (v) Apply capital budgeting techniques in the evaluation of capital investment decisions.
- (vi) Explain income, asset-based, and market valuation approaches used for investment decisions, business planning, and long-term financial management.

* Finance and Financial Management

- (i) Explain national taxation compliance and filing requirements.
- (ii) Prepare direct and indirect tax calculations for individuals and organizations.
- (iii) Analyze the taxation issues associated with non-complex international transactions.
- (iv) Explain the differences between tax planning, tax avoidance, and tax evasion.

 **Taxation**

- (i) Describe the objectives and stages involved in performing an audit of financial statements.
- (ii) Apply relevant auditing standards (for example, International Standards on Auditing), and applicable laws and regulations to an audit of financial statements.
- (iii) Assess the risks of material misstatement in the financial statements and consider the impact on the audit strategy
- (iv) Apply quantitative methods that are used in audit engagements.
- (v) Explain the key elements of assurance engagements and applicable standards that are relevant to such engagements.

* Audit and Assurance

- (i) Explain the principles of good governance, including the rights and responsibilities of owners, investors, and those charged with governance; and explain the role of stakeholders in governance, disclosure, and transparency requirements.
- (ii) Analyze the components of an organization's governance framework.
- (iii) Analyze an organization's risks and opportunities using a risk management framework.
- (iv) Analyze the components of internal control related to financial reporting.

 **Governance, risk
management and
internal control**

- (i) Explain the laws and regulations that govern the different forms of legal entities.
- (ii) Explain the laws and regulations applicable to the environment in which professional accountants operate.

*Business Law and Regulation

- (i) Analyze the adequacy of general information technology controls and relevant application controls.
- (ii) Explain how information technology contributes to data analysis and decision making.
- (iii) Use information technology to support decision making through business analytics.

*Information Technology

- (i) Explain the various ways that organizations may be designed and structured.
- (ii) Explain the purpose and importance of different types of functional and operational areas within organizations.
- (iii) Analyze the external and internal factors that may influence the strategy of an organization.
- (iv) Explain the processes that may be used to implement the strategy of an organization.
- (v) Explain how theories of organizational behavior may be used to enhance the performance of the individual, teams, and the organization.

* Business and Organizational Environment

- (i) Describe the fundamental principles of microeconomics and macroeconomics.
- (ii) Describe the effect of changes in macroeconomic indicators on business activity.
- (iii) Explain the different types of market structures, including perfect competition, monopolistic competition, monopoly, and oligopoly.

 **Economics**
Economics

- (i) Explain the various ways that organizations may be designed and structured.
- (ii) Explain the purpose and importance of different types of functional and operational areas within organizations.
- (iii) Analyze the external and internal factors that may influence the strategy of an organization.
- (iv) Explain the processes that may be used to implement the strategy of an organization.
- (v) Explain how theories of organizational behavior may be used to enhance the performance of the individual, teams, and the organization.

*Business Strategy and Management

IES 3 : PROFESSIONAL DEVELOPMENT

A	Intellectual	i	Evaluate information from a variety of perspectives through research, analysis, and integration.
		ii	Apply professional judgment, including identification and alternatives, to reach well-reasoned conclusions based on all relevant fact and circumstances
		iii	Identify when it is appropriate to consult with specialists to solve problems and reach conclusions
		iv	Apply reasoning, critical analysis, and innovative solve problems
		v	Recommend solutions to unstructured, multi-faceted problems.
B	Interpersonal and communication	i	Display cooperation and teamwork when working towards organizational goal
		ii	Communicate clearly and concisely when presenting, reporting in formal and informal situations,
		iii	Demonstrate awareness of cultural and communication
		iv	Apply active listening and effective interviewing techniques.
		v	Apply negotiation skills to reach solutions and agreements.
		vi	Apply consultative skills to minimize problems, and maximize opportunities.
		vii	Present ideas and influence others to provide support and commitment

IES 2 : TECHNICAL COMPETENCE

C	Personal	i	Demonstrate a commitment to lifelong learning.
		ii	Apply professional skepticism through critically assessing all information
		iii	Set high personal standards of delivery and personal performance, through feedback from others and through reflection.
		iv	Manage time and resources to achieve professional commitments.
		v	Anticipate challenges and plan potential solutions.
		vi	Apply an open mind to new opportunities.
D	Organizational	i	Undertake assignments in accordance with established practices to meet prescribed deadlines
		ii	Review own work and that of others to determine whether it complies with the organization's quality standards. (No Plagiarsm)
		iii	Apply people management skills to motivate and develop others.
		iv	Apply delegation skills to deliver assignments.
		v	Apply leadership skills to influence others to work towards organizational goal

IES 4 : PROFESSIONAL VALUE, ETHICS & DEVELOPMENT

A	Professional Skepticism Professional judgment	i	Apply a questioning mindset critically to assess financial information and other relevant data.
		ii	Identify and evaluate reasonable alternatives to reach well-reasoned conclusions based on all relevant facts and circumstances.
B	Ethical Principles	i	Explain the nature of ethics.
		ii	Explain the advantages and disadvantages of rules-based and principles-based approaches to ethics.
		iii	Identify ethical issues and determine when ethical principles apply.
		iv	Analyze alternative courses of action and determine the ethical consequences of these
		v	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
		vi	Apply the relevant ethical requirements to professional behavior in compliance with standard 2
C	Commitment to public interest	i	Explain the role of ethics within the profession and in relation to the concept of social responsibility
		ii	Explain the role of ethics in relation to business and good governance.
		iii	Analyze the interrelationship of ethics and law, including the relationship between laws, regulations, and the public interest.
		iv	Analyze the consequences of unethical behavior to the individual, the profession, and the public.

- * Practical experience refers to workplace and other activities that are relevant to developing professional competence.
- * Practical experience during IPD builds on general education and programs of professional accounting education.
- * The public expects professional accountants to apply their experience and knowledge in carrying out their roles.

* IES 5, Initial
Professional
Development—Practical
Experience,

IES 6 : ASSESSMENT

A	Assesment	i	Written examinations
		ii	Oral examinations
		iii	Objective testing
		iv	Computer-assisted testing
		v	Workplace assessment of competence by employers
		vi	Review of a portfolio of evidence on completion of workplace activities.

* IES CA.xlsx

* Penerapan IES 3, 4, dan
6
S1 vs CA