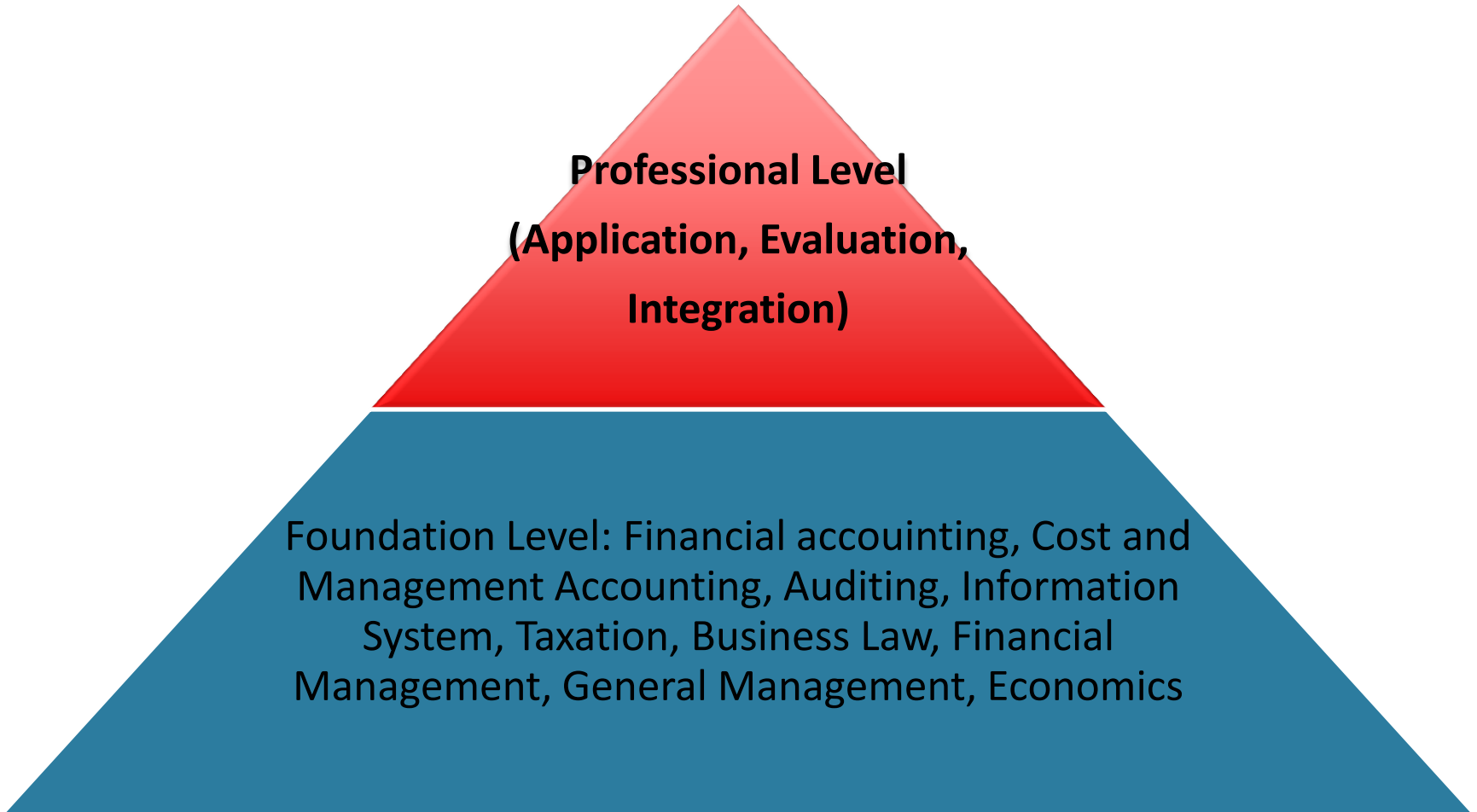


Kompetensi Akuntan Profesional

Competencies of Chartered Accountant IAI:



Competencies for Foundation Level are obtained from Strata 1 or Equivalent

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	√		√			√	

International Education Standards



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)

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

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

Interpersonal &
Communication

Personal

Organizational

Example: IES 3 Professional Skills - Intellectual

Competence Area (Level of Proficiency)	Learning Outcomes	CA	Strata 1 or Equivalent
IES 3			
i) Intellectual (Intermediate)	(i) Evaluate information from a variety of sources and perspectives through research, analysis, and integration. (Contoh: Ada di 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)	