



ISSN: 2348 9510

International Journal of Core Engineering & Management (IJCEM)
Volume 2, Issue 8, November 2015

MOVING TOWARDS AEC 2015 : IMPACT TO INDONESIAN ACCOUNTANT

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ABSTRACT

Experts predict that when the AEC in 2015 began, foreign accountant would enter and dominate. This paper discusses the factors that influence, opportunities, challenges, and strategies and their impact on accounting students in order to improve competitiveness and to be the host in the irown country.

Keywords: opportunities, challenges, strategies, and impact.

1. INTRODUCTION

At the Summit (KTT) Asean to - 19, held in Bali on 17 November 2011, the leaders of ASEAN countries have formulated an agreement in the form of achievement of the ASEAN Community that begins with the implementation of the ASEAN Economic Community in 2015. In the near future, countries in the region will enter a new phase in the global economic arena. Specifically in 2015, ASEAN will be integrated into a single economic community who are members of the ASEAN Economic Community (AEC). [1] ASEAN Accountant services liberalization in 2015 will make Indonesian accountants to compete neighboring countries accountants. Total Number of ASEAN Accountants in 2010 in each of the countries specify, those who are members of IAI have reached nearly 10,000. It is far behind with Malaysia (27,292), the Philippines (21,599), Singapore (23,262), and Thailand (51,737). Based on the data

center of Accounting and Appraisal Services (PPAJP) Ministry of Finance the amount of public accountants in Indonesia is also not less alarming than its neighbors. With only a capital of 1,000 public accountant in 2012, Indonesia lags far with Malaysia (2,500 CPAs), the Philippines (4,941 public accountants), and Thailand (6,000 CPAs). Though Indonesia is a big country, with impressive economic growth and abundant natural resources, it takes a lot of qualified accountants to oversee economic development in order to become more efficient and effective with the strength of integrity, transparency, and accountability. For overseas accountants, Indonesian economy market is quite an interesting field. [2] ASEAN Economic Community (AEC) in 2015 is a program for ASEAN countries to further improve the quality of the economy, especially trade in order to become easier access such as to apply the abolition of customs duties (Free Trade Area) to create a single market. Surely this makes a lot of opportunities, especially for Indonesia to further improve the quality of its products and professional workforce in entering the scope of the ASEAN community. The implementation of the ASEAN Economic Community (AEC) in 2015 inevitably require all segments of the profession to have a high quality and competitiveness, including one accounting profession. On that basis the role of accountant is required to improve the quality as well as quantity. [3]

2. PROBLEMS

What are the opportunities, upcoming challenges and how to enhance the role of accountants in preparing for AEC in 2015 and its impact on accounting students?

3. RESEARCH METHODS

This paper was prepared based on reviewed literature that were systematized as follows: MRA Framework, IFRS Convergence, Opportunities, Challenges, Role of the Public Accountant, strategy, impact on accounting students, and Professional Certification.

4. DISCUSSION.

4.1. MRA FRAMEWORK.

AEC is intended to create a single market and production base of current free trade for goods ,services, investment, capital and skilled workers/professionals, and creating regional economic zones that are highly competitive. In order to realize the bridge and the free flow of trade and services sector for skilled workers/professionals, especially in the fields of accounting, the ASEAN Mutual Recognition Arrangement Framework on Accountancy Services(MRA Framework) was signed on February 26, 2009. To implement the said MRA Framework, which discussed upon on the last negotiation that to be able to open a practice in ASEAN countries, one must become a member of ASEAN Chartered Professional Accountant (ACPA). One of the requirements to become a member of ACPA is that it must have an accounting professional certification issued by professional associations in their respective ASEAN countries. [4]

4.2. IFRS CONVERGENCE.

Mardiasmo, as chairman of IAI and BPKP in a seminar themed the importance of IFRS convergence ahead of global competition and the Asean Economic Community explained that accountants should not only focus on the inputs, but also outputs and outcomes. This means that the current financial statements as an accounting product is currently not enough. According to him, a performance report other than financial would also be required especially in the public sector. Mardiasmo also reiterate that for the public sector (government) to get an unqualified opinion is not enough. Regional leaders should consider how the condition of public facilities, health services, roads, etc.. According to him, accountants plays an important role in the management of local assets. How many state assets lost due to corruption, stolen by others without getting caught. The financial statement is not only as a form of accountability, but as a basis for policy decisions. This means that the financial statements should be future-oriented. Subsequently Iskandar from the ministry of trade suggested that the movement of people, and economy would need regulation that promotes increased competitiveness. Economic flow between countries would be important given its role as a source of income. Therefore it is necessary for international trade policy reforms, especially the service sector. Managerial readiness in managing organizational resources would



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become a vital necessity. According to Yacub (Accounting Standards Board IAI) explain technical concepts and accounting standards. Accounting as a business language must have the same umbrella. Convergence of GAAP (Accounting Standards) to IFRS is an agreement between the government of Indonesia as a member of the G20. Multinational companies would need to pay attention to this as to have a standard umbrella, the company 's financial reporting in different countries can be compared. This is certainly a common concern considering the fact that those who obliged to follow the IFRS-based financial reporting is that companies listed in Indonesia Stock Exchange amounting to less than 600 companies. Economic and business activity, especially in Indonesia is still dominated by companies that have gone public by the thousands and even millions of small and medium scale enterprises, and micro. For the accounting standards board issued several accounting standards (SAK), the SAK IFRS, National SAK, SAK ETAP and Micro SAK. Use of this standard will depend on the circumstances of each company. Thus, the accountant is actually a profession that is still needed both in business and government organizations. Accountant should consider that the role of accounting information can be both micro and macro. Accounting information is not only oriented to historical data as a form of accountability, but must be oriented as prediksian information that can be used as a basis for economic policy and business. [5]

4.3. OPPORTUNITIES AND CHALLENGES.

Minister of Finance of the Republic of Indonesia conveyed his message through the Inspector General of the Ministry of Finance, Sony Loho, which read the keynotes speech in a seminar titled "Strategies and Challenges for CPA of Indonesia in the ASEAN Economic Community (AEC) 2015" which took place on October 31, 2013 at the Swiss - Belhotel Jakarta, stated We need to be aware of the possibility of many foreign accountants who will go to Indonesia. If we are not ready, it is feared these foreign accountants will dominate the local accountant in the "home" of our own. We must be able to be the host in our own country. Even if required, we should be able to widen the market to other ASEAN countries". [4]



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Andrew Eddy Susetyo (Former Director of Bank Niaga and Bank Mandiri Tbk and Board of Advisors of IBM) in a national seminar entitled Strategies Facing Professionals in Finance 2015 AEC said there are three points to be able to compete in the AEC. First, the required financial professionals to improve their skills through tiered professional certification. They should determine the choice of the path to be taken, managerial or specialist pathway. Because it is predicted that later many specialist will be needed. The second, called on all parties to immediately rearrange link and match concept. According to him, the future needs of experts should be prepared from now on. Do not let the shortage of professionals in certain fields. As well as no less important, is to set grand strategy that professionals can prosper in their own country. It could even be to meet the needs in other ASEAN countries. [6]

Vice Minister Mahendra Siregar assessed on the competitiveness of Indonesian accountant that is still not encouraging when compared to foreign accountants due to the awareness for updating knowledge is still limited. "The government has committed to require accountants to constantly renew their expertise, competence and professionalism so that they always maintained from time to time," said Mahendra. And to improve the quality of the accountant, Mahendra said that the government has issued Government Regulation no. 84 in 2012 on the Profession Committee of Public Accountants signed last October 15, 2012. This regulation as a rule as mandated by Law No. 5 of the Public Accountant in 2011." Regulation of the Minister of Finance was commissioned to form Accountants Professional Ethics Committee. The formation of this committee aims to increase transparency and accountability in coaching, empowerment, and oversight of the public accounting profession to protect the public," said Anny. DPN IAI Chairman reminded Mardiasmo responsibility accounting quality and quantity as soft infrastructure of the nation's economic development not only rests with professional associations such as IAI, but also must work together with government regulations. "We hope the government can help associations improve the quantity and quality of professional accountants in Indonesia by creating regulations that support the IAI to be ready to become a partner of the government daa m strengthen accounting profession," he added. Meanwhile, Executive Director of IAI Elly Husin Zarni distribution suggests that CPAs uneven amounts to a thousand in number as more than 50 % were in Jakarta. Quality accountants in the face of the 2015



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AEC is also a concern of international federation of accountants (IFAC), the professional accountant should always update their knowledge and expertise. [2]

Heliantono (National Board Member IAI) in the seminar "Accounting in Economic Liberalization: Challenges and Opportunities" at University of Brawijaya, said when the AEC in 2015, Indonesian Accountants can practice or provide services in various ASEAN member countries, and vice versa. We are not supposed to be concerned with the implementation of the AEC in 2015, because it has been there for a long time from the outside Indonesian Accountant practicing in Indonesia. "Indonesia's cake is too big if it is only eaten by the Indonesian Accountant", he said. [7]

4.4. ROLE OF PUBLIC ACCOUNTANT

Public Accounting profession has a major role to support the establishment of a sound national economy and efficient, and to improve the transparency and quality of financial information. Given the important role of the CPAs , it is appropriate that the CPAs always maintain and improve the competence, independence and integrity of the profession so as to have a quality CPAs in accordance with the expectations of stakeholders, and can compete on a global level . This was revealed by Langgeng Subur (Head of Accounting and Appraisal Services Finance Ministry) when delivering keynotes speech at the opening ceremony Board Annual Meeting Pengurus dan Kelengkapan Kepengurus Institut Akuntan Publik Indonesia (IAPI) held on October 30, 2013 at the Swiss-Belhotel Jakarta. [8]

Ferly (Champion hopes ASEAN Youth Essay Competition 1) said that, with the ASEAN free market exodus of foreign accountants will increase in number and easier for them to move.And, improving the quality and competence of accountants, among others, can be realized by printing a young accountant from the start by printing Progressive Indonesian young accountant (Professional , Ethical , and Competitive). [3]

a. Profesional

Accountants and professionalism is like two sides of a coin that can not be separated. professionalism can not be separated from the identity of an accountant. Therefore, it is always the soul of professionalism

inherent in the person of an accountant. Period. Wherever he worked, whatever he specializes into accounting, professionalism can not be reduced, especially eroded. And to boost the professionalism required to continue sharpening skills through sustainable training and education (PPL) and with reliable certification.

Competencies gained through formal education, skills enhancement and the accountant flight hours. It is also not free from the influence of the input upon entering college. In other words, if the inputs are held early is good, the competency of accountants is likely to be good anyway. In addition, to increase the competence, accountants are also required to attend continuing education.

b. Ethical

Ethics of an accountant should already formed and begins by the time they sit in the world of education. Awareness of the importance of the role of education in creating human resources intelligent and moral. Accounting education programs should provide a framework of values, ethics and professional attitude to exercise professional judgment prospective accountants so that they can act ethically amid the interests of the profession and the public. As we know that the purpose of accounting education, particularly in Indonesia is to produce graduates with high ethical and moral. Given the ethical accountants and high moral purpose of financial statements is expected to be achieved, namely to provide information needed by the user. Strengthening personality accountants do not only with attention and develop the potential of emotionality (EQ) but also spiritual (SQ). Attention on the EQ will be able to develop intelligence, such as resilience, initiative, optimism, adaptability and empathy. And attention to the SQ makes a person have an understanding of who he is and what it means everything to him, and how they provide a place in his world to others and their meanings. So, in order to realize the ethical accounting profession, morally, civilized, and wise as a whole, not just pay attention and develop the potentials of emotionality (EQ) but also spiritual (SQ). An accountant is expected to improve its ethical aspects and enforcement of codes of ethics in the curriculum as well as in their profession. And for Indonesia, the framework of professional ethics have been codified into the code of conduct IAI.

c. Competitive

In the current era of globalization, the growing business transactions are becoming increasingly complex. The era in which there is no longer the limit of state in economic activity resulted in each individual should strive to position themselves in the right role. Including the accounting profession are required to increase capability. accounting profession must adapt for the future of professional accountants. Accountants must be responsive in looking at opportunities in the fast turbulence in the current economy. And here's a seven-point value-added supporting competitive accountants.

1) Practical Experience

Competitive accountant has a proud and practical experience that have been tested in the field of their work. a competitive Accountants always get recognition for their performance appraisal of any institution or company where their career, beca use of the quality of the information they provide.

2) Commitment to Good Governance

Competitive Accountants are committed to integrity, business ethics, and social values are developed in the community. They respect the norms and uphold these principles in any recommendations to management. With this commitment, the company could build a climate that is conducive to good governance and a healthy business climate in the company.

3) Qualified Scientific Reference

Accountants have a competitive spirit to upgrade themselves with the latest scientific insights to the accounting and business development, as references in processing the data, presenting the financial statements, or provide recommendations for management of business .

4) Best Labor Standards

Competitive scientific actualization accountants make them have the best working standards, and always aligned with the best accountants in the national and international levels .

5) Broad Network

Competitive Accountants have extensive networks. Once incorporated into the IAI member and registered as a professional accountant, they will have a prestigious network of networks at the same professionalism and lucrative business. By doing so, the professional accountant can elevate the reputation and provide a positive image for the company's image in the public eye .

6) Leadership

Competitive Accountant has talented leadership skills. For companies that are looking for a top leader or successor to continue the leadership baton in finance management, the accountant is right and proper choice.

7) Decision Maker

Competitive Accountants understand the problem in detail and a complete change because the responsibility to bear, so that they can make decisions quickly, accurately and integrated. The intensity of the professional accountants dealing with the various parties within the company cause they are able to coordinate and create a professional accountant can communicate with the right management vision and objectives on an ongoing basis.

4.5. STRATEGY

Regulators have been and are preparing strategies that includes: strengthening the regulation of the accounting profession, such as the AP Act, the draft ministerial decree on the State Beregister Accountant, as well as the concept of Indonesian Accounting Professional Development Bluepr int which will ensure the quality of public accountants who work in Indonesia. Another strategy to encourage cooperation among professional associations and accountants in Indonesia with other countries accounting professional associations. In terms of pro fession, need to improve the quality and professionalism of accountants in Indonesia by enhancing the quality of professional certification, the application of accounting standards and standards-based professional international standards, as well as PPL. Furthermore the Minister expect In order to prepare Indonesia for the implementation of the AEC in



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2015, the regulators, practitioners and professionals developer accounting services in Indonesia should immediately consolidate and synergize. In order to win the competition in the face of the AEC in 2015, Indonesian Public Accountants need to improve communications in the international sphere. [4]

"In addition to the quality we also need to regenerate and increase the number of CPAs in order to win the competition in the face of the ASEAN Economic Community (AEC) by 2015. Also need to improve communications in the international sphere. We had to be thought out, not just internally only. We can look at other countries have started to take steps that must be anticipated. What is important is the synergy of all stakeholders with CPAs professions, such as academia; practitioners; professional associations; service users, and regulators.", Says Lasting (Head of Accounting and Appraisal Services Finance Ministry) when delivering keynotes speech in the event the opening of the Board Annual Meeting Indonesian Institute of Certified Public Accountants (IAPI) held on October 30, 2013 at the Swiss - Belhotel Jakarta. [8]

4.6. IMPACT ON ACCOUNTING STUDENTS

Based on data collected up to May 2013, from 52,637 people registered Accountants, only 1,019 people who become Certified Public Accountants. Whereas the role of community needs still not met Public Accountant. Moreover, existing public accountants are currently more focused on Java, especially in Jakarta and surrounding areas. This opportunity was taken by the cartilage accountants from abroad are coming to be more and more in line with the Indonesian- nactment of the 2015 AEC will. However, the students have to be optimistic to face challenges in the future. "When it is pessimistic in first, You've lost before the war", the message Unti Ludigdo (FEB UB Lecturer) at the National seminar participants "Accounting in Economic Liberalization: Challenges and Opportunities" (UB Accounting Fair 2013). Later on the same occasion Tjiptohadi Sawarjuwono, (lecturer University Press) said "To maintain competency, the accountant should follow the continuing professional education and become a member of the profession", said he. There are several criteria for a professional accountant to be called. First, having a register accountant in accordance with the legislation in force. Second, have the experience and / or run the professionalism in the field of accounting practices, both in the education sector, corporate,



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public sector, and public accounting practitioners. Third, obey and implement professional standards. Fourth, maintain professional competence through continuing education. When an accountant has met these four, then the quality is guaranteed and will continue to increase. Thus competitiveness compared to other accountants will also be increased. The things that need to be considered to face the AEC in 2015 so as not to compete with foreign accountants.[7]

4.7. PROFESSIONAL CERTIFICATION

Professional certification is a form of recognition of the professionalism one would field that they do. In a labor market that is owned by someone professional certificate into the marketability of the person, the certificate is exactly what distinguishes a level of quality and expertise of the workforce compared with other workers. Let's say a person who has a certified internal auditor would be more trusted by the management company to audit the company employed more than anyone else who does not have it.

Jan Hoesada of the Indonesian Institute of Accountants said, few know there were many more can be achieved by accounting scholars (undergraduate economics major in accounting). Other career paths that can be taken by scholars is to obtain professional certification. There is an opinion that states that professional certification is born because of user dissatisfaction would be the quality of the professional services of an official institution graduates. In addition there are specific types of work that are not accommodated by the formal educational institutions. Therefore, a system was created to set a new standard for measuring the ability of a person to do the job sector in a particular field. And so was born the certification. No wonder that innovation is done in many developed countries, mostly certification from the developed countries. There are many types of professional certificates are now available at provider agencies, both locally and internationally. If you are local, of course he is only valid at the local level, if the certificate issued by international institutions, then wherever he is in the whole world that the certificate will be valid and recognized. Usually every certificate issued by an institution with a professional degree also may be applied to the name of the certificate holder. For example, if one has a certificate of Certified Public Accountant (CPA), then that person is entitled to strap on the CPA title

behind his name. In this brief exposure, presented some of the certifications that are generally known in the professional world, especially in areas related to Accounting:

a. Certified Public Accountant (CPA)

The name of this certification is almost the same as that used in almost every country. Indonesia has recently used this term, previously still use the term Bersertifikat Akuntan Publik (BAP). Institution that issued the certificate is the Indonesian Institute of Certified Public Accountants (IAPI). To be able to have this certificate, one must pass the Certification Exam for Certified Public Accountants (USAP). To follow For such a test, one must have a degree in accounting.

Holders of this certification can open their own public accounting firm after the specified qualified, including the requirement for audit hours. In some countries, such as America, Australia, and other countries, this title was also issued by the association of accountants in their respective countries.

b. Certified Internal Auditors (CIA)

In the professional environment of Internal Auditor, CIA title is still the most sought after in addition to the title of the CIA was also a well-known local title in Indonesia as Qualified Internal Auditor (QIA) held by YPIA, Professional Internal Auditor (PIA) held by STAN Accounting Development Center, etc.. CIA certificate issued by the Institute of Internal Auditors (IIA), based in Florida USA. IIA professional institution which is pretty solid because it has a worldwide membership, branches (Chapter) and structured vertical spread around the world and the issuance of certification applies worldwide. To be able to have the certificate one must follow 4 level of tests and are done online, and can be conducted using Bahasa Indonesia. In Indonesia there are 3 agencies that often do reviews (preparation) on the CIA exam, UI Accounting Development Center, Internal Auditor and Education Foundation, Binus Business School. Especially for QIA certificate holder, as has been recognized by the IIA.

c. Certified Management Accountants (CMA)

For the Management Accountant, a certificate is very well known because of the capability who have a thorough understanding of the company's management accounting. Most of CMA 's degree

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held by professional accountants in Indonesia is issued by The Institute for Certified Management Accountants (ICMA) Australia Chartered. To be able to have this certificate must follow an education that ended with the exam. In Indonesia ICMA took IPMI Business School as its conduct education and testing .

d. Chartered Management Accountants (CMA)

This certificate is issued by the Chartered Institute of Management Accountants (CIMA) based in the UK. In the international environmental management accounting profession issued by the CMA title CIMA. CMA competes tightly with a degree issued by the ICMA. In Indonesia CMA owned by professional management accountants are still dominated by CMA issued by ICMA as the geographical background of Indonesia closer to Australia from the UK. In order to obtain this certificate one must follow education and is also completed by the test. In Indonesia CIMA partners in conducting educational and test is Iverson School of Business .

e. Certified Professional Management Accountants (CPMA)

This certificate is almost equal to the CMA that is issued by CIMA and ICMA above, however CPMA is local because it is issued by the Indonesian Institute of Management Accountants (IAMI). IAMI held twice a year of tests in April and November .

f. Certified Information System Auditor (CISA)

CISA certificate has become a very prestigious certification in IT audit field. The demands of quality assurance for the products and services produced from very large IT technology, therefore needed a reliable professional who can provide assurance that an organization's information system is adequate. CISA was originally issued by the Information Systems Audit and Control Association (ISACA), but now the name was changed to ISACA. For Indonesian citizens who want to take this certificate does not have to go to America where ISACA centered , just as the CIA, PPAK UI and YPIA also facilitate the implementation of the review and exams. Besides CISA, Another was issued by ISACA Certified Information Security Manager (CISM), Certified in the Governance of Enterprise IT (CGEIT), and Certified in Risk and Information Systems Control (CRISC).

g. Chartered Financial Analyst (CFA)

CFA is a very prestigious professional certificate in financial analyst and investment environment. This certificate is issued by the CFA Institute. To be have CFA certificate, a person must pass three levels of exams (6 hours per level) and have a minimum of four years experience in financial and investment decisions. In Indonesia, Binus Business School is an institution that is doing preparation for these exams.

h. Certified Financial Planner (CFP)

Increasingly complex demands of life so that the need for good financial planning is the background of this CFP. This certificate is issued by the Financial Planning Standards Board (FPSB). Someone should pass the four stages of the exam to be able to have this certificate, which includes Foundation in Financial Planning, Investment Planning, Risk Management & Insurance and Retirement Planning, Income Tax and Estate Planning. Another certificate is issued FPSB Registered Financial Planner (RFP).

i. Financial Risk Manager (FRM)

Many financial and operational problems that occurred recently due to the vulnerability of enterprise risk management. Therefore, recent attention to increasing the company's risk management, including risk provisioning to the professional understanding of risk management. Certificate of Financial Risk Manager (FRM) issued by the Global Association of Risk Professionals (GARP) with offices in New Jersey and London. Besides from another certificate issued by the GARP Energy Risk Professional is (ERP). For Indonesian citizens who wish to follow the FRM preparatory program may contact Binus Business School.

j. Certified Fraud Examiners (CFE)

CFE issued by the Association of Certified Fraud Examiners (ACFE). By having this certificate means that a person has the understanding and expertise as an anti-fraud professionals. Terms for the CFE exam is graduate educated and have a minimum work experience in a related field (accounting & auditing, criminology and sociology, fraud investigation, loss prevention and law) a minimum of two years.

k. Certified Wealth Managers (CWM)

Wealth managers profession is a profession that is needed in the banking industry. The banking professional competence required in managing client wealth entrusted to him. Issued by Certified Wealth Managers Association (CWMA). MM UGM is an institution that provides preparatory for this program . CWM program has four levels, each pass each level will be awarded a certificate each. Passed level 1 (Module WM01) as "Affiliate Wealth Manager" (Aff.WM), passed level II (Module WM01-WM03) as "Associate Wealth Manager" (AWM), Passed level III (Module WM01-WM06) as "Qualified Wealth Manager" (QWM) and graduate level IV (Module WM 01-WM07) as a "Certified Wealth Manager" (CWM).

l. Diploma in International Financial Reporting (DipIFR)

As the impact of harmonization of accounting standards around the world that culminated with the International Financial Reporting Standard (IFRS) required accounting professionals who have expertise in the IFRS. Diploma in International Financial Reporting (DipIFR) was born to meet the demand for these professionals. DipIFR issued by the Association of Chartered Certified Accountants (ACCA) is bermaskas in Glasgow UK. Holders of this certification is relatively small in Indonesia, in addition to the questions that tested are very difficult also due to IFRS are still not familiar in Indonesia. For those who want to pre- professional exams can contact DipIFR Iverson School of Business is an ACCA partner in Indonesia. Besides DipIFR several professional certificate issued by the Chartered Certified Accountant ACCA is (ACCA), Certified Accounting Technician (CAT), Certified International Auditors (CertIA), Diploma in Financial Management (DipFM), Certified International Financial Reporting (CertIFR) and others.

m. Besertifikat Konsultan Pajak (BKP)

One of the requirements to obtain a license to practice as a tax consultant is passed Tax Consultant Certification Exam (USKP) organized by the Indonesian Tax Consultant Association (IKPI) in accordance with the decision of the Minister of finance No. 485/KMK.03/2003. For professionals who have passed this exam are entitled to a degree of BKP. USKP exam consists of 3 phases which are categorized as USKP A, USKP B and C. The terms to be able to follow USKP among



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others, are educated scholar, attach a copy of diploma, pay off the costs of registration and examination fees . More details on this subject can be asked to IKPI via telephone or direct access to the website IKPI in www.ikpi.or.id.

In addition to the above certificates are still many other professional certificate in finance in Indonesia that most of them still are local Islamic Accounting Certification (USAS), SFAS Certification (SPSAK), etc.[9]

5. CONCLUSION.

It is a collective task shared between the government (regulator), the institution accounting profession (IAPI, IAMI, etc.) educational institutions (Universities, Colleges, etc.), practitioners (KAP, professional), and students (especially accounting) to immediately improve the quantity and quality of Indonesian professionals in particular in the fields of accounting and auditing in order to become a professional accountant (Competent, independent, integrity), ethical, and competitive to win the competition in the face of the AEC in 2015.

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