

ACCOUNTANT AND ASEAN ECONOMIC COMMUNITY

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ABSTRACT

ASEAN Economic Community (AEC) has been implemented since 31 December 2015. It encourages the Indonesian Accountants to have the competitiveness to be able to compete in ASEAN. Indonesia accounting profession has had a strategy in the face of ASEAN services liberalization. However, the strategy cannot be implemented properly without the support of every accountant Indonesia.

Keywords: AEC, ASEAN, MRA, Accountant

INTRODUCTION

The accounting profession increasingly necessary for all types of businesses. However, the development of accounting services, also followed by increasingly complex challenges. The biggest challenge is the implementation of the ASEAN Economic Community (AEC). AEC is one of the agreements made with the aim to enable the economic integration among ASEAN countries. AEC has been implemented since December 31, 2015 (Abda'i, et.al, 2015). After the AEC was formed, then arranged the agreement between ASEAN countries. Name the agreement is Mutual Recognition Arrangement (MRA).

MRA is an agreement that is recognized by all ASEAN countries which between ASEAN countries mutually recognize and accept some or all aspects of the assessment results such as test results or the form of the certificate so that it gets an equality and recognize the differences between countries for education, training, experience and requirements licenses for professionals who want to practice. That is MRA requires the elimination of rules that have plagued the recruitment of foreign labor. Thus, the AEC will be opportunities for foreign workers to work in Indonesia. At least until now there are 8 MRA and MRA Framework, namely (1) MRA for technical services; (2) architects; (3) maintenance services; (4) medical practitioners; (5) The dental practitioner / dentist; (6) accounting services; (7) surveying (Keliat, et. Al, 2013).

With the signing of the MRA and MRA Framework for accounting services, then the accounting profession in Indonesia should be able to prepare themselves to face competition with accountants from other ASEAN countries. Based on this background, this paper takes a picture of readiness accountant in Indonesia in the face of the MEA. This study may help accountants in preparing for MEA.

RESEARCH METHOD

The research method is qualitative. Type of qualitative method used was a literature review. Source documents are analyzed in this study include, the framework regulations issued by the government relating to the liberalization of the services sector accounting, and the reports that have been produced by various research institutions.

RESULT AND DISCUSSION

Indonesian Accountants in AEC Era

Indonesian government issued a regulation that is expected to be able to "force" the accountant to prepare for the MEA. The regulation such as PMK 25/PMK.01/2014. This regulation contains re-registration of accountants, professional accountant certification exams, accounting services, professional education (PPL) for accountants, foreign accountants, and professional organizations of accountants.

This PMK requires all accountants to re-register and become a member of Indonesian accountant organization (IAI). Langgeng Subur, Head of Accounting and Appraisal Services, in Accountant Magazine (2014), revealed that every accountant who did not re-register within a period of three years, the number registered will be forfeited. According to the Ministry of Finance in Accountant Magazine (2014) the number of registered accountant in March 2014 around 53,500 people. While the number of members of IAI at the same time around 17,000 people. Through this PMK is expected that all registered accountants also registered as members of IAI and exercise rights and obligations as an Indonesian accountant.

PMK 25/PMK.01/2014 also establishes a professional accountant certification exam. According to this regulation IAI is mandated to organize professional accountant certification exam. The participants of this certification exam are students who study accounting profession and also people who are interested to take the certification exams professional accountant. Each participant who passed the certification exam will get CA (Chartered Accountant). CA is accountant certification that has been recognized internationally. Through this, it is expected that the professional accountant in Indonesia can compete with accountants from other countries.

According to PMK 25/PMK.01/2014 professional accountants who had held CA has an obligation to maintain competence through PPL. The accountants are required to attend a minimum of 30 credit units PPL (SKP) and submit a report to IAI. It is expected that the Indonesian accountants have additional insight and knowledge and thus better able to compete with accountants from other countries.

PMK 25/PMK.01/2014 also regulates the establishment of the Office of Accounting Services (KJA). This regulation provides that registered accountants and also member of IAI allow to establish KJA. KJA will provide non assurance service (non-audit), such as bookkeeping, compiling financial reports, management service, management accounting, management consulting, taxation services, services of the agreed procedures of financial information, and technology systems information service. This regulation also stipulates that the foreign accountants cannot be set up KJA without corporation with Indonesia accountant.

PMK 25 / PMK.01 / 2014 also establishes IAI as the accounting profession organization in Indonesia. IAI has prepared 10 action plan. According to Accountant Magazine (2014) action plan related to the accounting profession education (PPA), CA exam, scoring guides and practical experience, MRA, KJA, code of ethics, PPL, organizational structuring IAI, disciplining members, and the re-registration of Indonesian accountant.

Opportunities, Threats, Strength, and Weakness Indonesian Accountants in AEC Era

AEC can be an opportunity and a threat to Indonesia. Wakhyudi (2015) revealed that at the macro level, the population of ASEAN ranges from 600 million, of which 40 percent are Indonesian people. The large population can be an opportunity for Indonesia to face the AEC. This condition makes Indonesia the largest provider of human resources in ASEAN.

However, large population can also be a threat to Indonesia. This occurs if the human resources owned by Indonesia cannot compete with human resources from other countries. These conditions can be opportunities for foreign accountant to enter Indonesia. As a result, the number of unemployed in Indonesia could rise.

Based on this, it is necessary to establish a strategy to improve the quantity and quality of human resources engaged in professional services. The improvement form is new regulation, PMK 25/PMK.01/2014 and the process of implementation and supervision carried out by IAI. Publishing new regulation is expected to improve the quality and quantity of professional accountants in Indonesia.

The other opportunities according to Wakhyudi (2015) is a relatively high economic growth in recent years in Indonesia. According to data from the Investment Coordinating Board (BKPM), which was released on Metro TV News website in the 1st half 2015 Indonesia was ranked first as the country with the greatest investment flows in ASEAN, and was ranked second in Asia, after China. This condition indicates that the Indonesian economy is attracting the interest of market participants in ASEAN and Asia. But these opportunities can also be a threat, if Indonesia does not have a competitive human resources. In the website of Metro TV News explained that although Indonesia was ranked first in ASEAN and ranked second in Asia which has the biggest investment flows, but the amount of absorption of labor in 2015 only reached 1.4 million workers which is lower than the target, 2 million workers.

CONCLUSION

In general, the preparation to face AEC has been done by the government and IAI. However, the strategy cannot be implemented properly without the support of every accountant Indonesia. Real support that can be provided in the form of active participation in implementing regulations that have been established and real involvement in the process of development of knowledge and insight in the field of accounting. In addition, the universities in Indonesia, is also expected to contribute in supporting the strategy of the government and IAI. Directing students to work as a professional accountant, and encouragement to continue their studies to the level of Professional Accounting Education is one form of support that can be performed. In addition, the Indonesian university is also expected to improve the quality of its graduates so that they can compete in the face AEC. Student exchange programs, curriculum revision, and guarantee the quality of graduates, can be a real act to improve the quality of its graduates. Thus AEC is no longer a dreaded thing, but being a big opportunity for Indonesian accountants to work as professional accountant internationally.

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