

KENDALA CHARTERED ACCOUNTANT UNTUK PEMENUHAN KEWAJIBAN DALAM PROGRAM PENDIDIKAN BERKELANJUTAN (PPL)

OBSTACLES OF CHARTERED ACCOUNTANT FOR FULFILLMENT OBLIGATION ON CONTINUOUS LEARNING PROGRAM (CLP)

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ABSTRACT

This study discusses the obstacles faced by Chartered Accountants (CA) in fulfilling the obligations of credit learning (SKP) in continuing learning program (PPL) to maintain their professional competencies so as to be able to compete with accountants from other countries in the Asean Economic Community (AEC). This study used a descriptive qualitative approach with speakers from Indonesian Institute of Accountants (IAI) members who were registered CA in the Bengkulu Province. The results showed that most Chartered Accountants did not fulfill the SKP obligations due to the cost of training (cost), the time of the training conducted on weekdays (time) and training was rarely carried out in the area of Bengkulu Province (location). The motivation of CA to maintain its competence is very good and ready to face the AEC which began in 2015

Keywords : Chartered Accountant, Continuous Learning Program, Motivation, Cost of Training, Time & Location of Training, Professional Competency, Asean Economics Community

INTRODUCTION

To face the era of the ASEAN Economic Community (AEC) which began in 2015 and to meet industry 4.0, an accountant with a Chartered Accountant (CA) must have professional skills and competence to be ready to compete with accountants from other countries. (Naukoko, 2018) stated that the strategies we can do to prepare ourselves in the face of AEC are to develop our abilities (soft skills), develop the competencies we have, develop our relationships (networking), have high integrity in our professional work, and mentally build ourselves in the face of competition. All of this must be done continuously between the government, business people, professionals, and professional associations in order to win the competition in the AEC.

The research of (Kusumasari, 2015) state of the Indonesia Accountant is ready to enter the ASEAN Economic Community in 2015. Indonesian Institute of Accountants (IAI) as a professional organization prepare to be a world class accounting profession body by being member of ASEAN Federation of Accountants (AFA) and International Federation of Accountants (IFAC). As member of IFAC, IAI need to compliance to SMO (statement member of obligation). Indonesia is ranked as number 5 as compared to other ASEAN countries in compliance to SMO. IAI needs to keep up improving on quality assurance, socialize on international education standards, doing

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collaboration with Institut Akuntan Publik Indonesia (IAPI), enhancing code of ethics as on IESBA and continuing convergence with IFRS.

The research of (Steelyana, 2012) about 'preparing Indonesia skilled labor in the field of accounting, finance and capital market for ASEAN Economic Community 2015', facing the ASEAN Economic Community 2015 skilled labor and professional in the field of accounting and finance in Indonesia should be increased, both in terms of quality and quantity in order to host in our own country and can compete in the era of free markets especially ASEAN Economic Community 2015.

According to (Triani, 2015) broadly speaking the readiness of the accountant profession in Indonesia in the face of AEC free market competition is very diverse, there are some accountants who do not realize that they are an accountant who must meet existing qualifications, accountants in providing their services. However, generally public accountants have prepared themselves in the face of free market competition, they also have certification and in carrying out their duties in providing their services have implemented standards that have adopted international professional standards.

According to (Putri, 2016), that accountants need not fear facing the AEC and make it a threat, but make it an opportunity. If both Indonesian and foreign accountants both have the same competencies (can be seen from the international professional certificates they have), then theoretically they have equal capabilities/competencies. In addition, competent Indonesian accountants are free to work in other ASEAN countries that provide better rewards and a future for companies/institutions in Indonesia (offensive strategy).

The challenge for accountants in the future is not easy, the challenges of professional skills and competencies, can compete globally, especially in the AEC and rapid industrial changes both in terms of technology and regulation and the development of industry 4.0. Change and globalization require accountants to be prepared by always maintaining professionalism and competence. Continuing Learning Program (PPL) is one way to improve and develop these competencies. By continuing to participate in PPL, the CA gets new knowledge, the latest conditions and trainings that can always have a good impact on the CA. To increase the level of professionalism of an accountant, especially accountants with CA registrations, they must fulfill their credit learning/SKP obligations which are charged annually.

The result show of (Arrizqi, 2013), states that of PPL fulfillment of certified public accountant has a significant positive effect on adherence to the SPAP public accountant in providing the service. According of (Wibowo, 2017), also stated that the government accountant respondents agreed that the competence of accountants needs to be maintained through PPL and agreed to fulfill the minimum SKP requirements until retirement, but still had difficulties in fulfilling the minimum credit learning/SKP provisions. The study also states that an accountant must update his knowledge through continuing education programs. The development of knowledge and information in the field of accounting requires accountants must always develop their capabilities in the field of accounting in accordance with the times.

Based on the results of a report from IAI regarding the fulfillment of the obligation of CA for the Bengkulu Province region from 2013 to 2018 that most do not fulfill credit learning PPL obligations

Tables 1: Percentage of fulfillment SKP in Bengkulu Province

Information	2013	2014	2015	2016	2017	2018
Total CA	23	47	49	52	59	59
Fulfilled	4	11	6	5	6	3
Not Fulfilled	19	36	43	47	53	56
Percentage	21%	31%	14%	11%	11%	5%

Source: IAI (processed by researchers)

From tables 1 above, in 2013 CA fulfilling credit learning/SKP obligations were only 21%, in 2014 only 31%, in 2015 only 14%, in 2016 only 11%, in 2017 only 11% and in 2018 only 5% . With these conditions it can be concluded that most of the nearly 90% of the CA of the Bengkulu Province did not carry out their PPL obligations. This is very different from the spirit of IAI to face AEC with all the challenges and opportunities that exist, which should be followed by CA members so that the competencies to face competition in AEC can run well.

The current problem is how can Indonesian accountants compete with accountants within the scope of ASEAN if the obligation to fulfill PPL is not done properly. With these problems the author wants to know what problems or problems faced by CA so they cannot fulfill PPL obligations, so that IAI can immediately make the best decision what will be done to follow up on the results of this study.

LITERATURE REVIEW

Chartered Accountant

Chartered Accountants are professional accountants with integrity, ethics and competent of accounting. The knowledge of accounting will be updated with compulsory continuous learning every year to maintain the chartered accountant. After getting the CA accountant can register to the state accountant in ministry's finance (PMK No. 25/PMK.01/ 2014)

As a member of the International Federation of Accountant (IFAC), IAI has launched a CA to comply with IFAC's Membership Obligations (SMO) & Guidance Statement. IFAC has established an International Education Standards (IES) which contains the basic framework and minimum requirements for qualifying as a professional accountant. IAI has an obligation to comply with the IES as the main guide to the development of Indonesian professional accountants. The qualification of a professional accountant called CA is expected to guarantee and improve the quality of work of professional accountants who have competitiveness at the global level so that they are ready to face the ASEAN economic community (Indonesian Institute of Accountant, IAI).

As a chartered accountant, they are some compulsories to obtain. The CA needs to be a member of IAI and fulfil the obligation as a member. In three years, CA has to update the knowledge of accountancy through training, writing paper, or even take education on higher learning. The update for three years equal to 120 credit learning. In each year minimum 30 credit learning has to be obtained and reported annually to IAI (SK DPN Number:Kep-38/SK/DPN/IAI/XII/2012 in (Kusumasari, 2015).

Continuous Learning program (PPL)

Indonesian Institute of Accountant (IAI) states that continuing professional education is a continuous activity that must be taken by professional accountants so that they can always maintain, improve and develop their professional competencies and be held by IAI or other parties recognized by IAI. The aim of PPL is to encourage professional accountants to maintain, improve and develop their professional competencies on an ongoing basis, equipping professional accountants with the latest knowledge and expertise in their fields so that they are able to implement their professional duties and obligations, and maintain and enhance public trust in the accounting profession by demonstrating that accountants have professional competency standards in accordance with the expectations of service users.

IAI explains the PPL activities in question including 1) Training, lean, workshops, workshops, panel discussions, seminars, conferences, conventions or symposia, 2) Postgraduate programs in the field of study relevant to the competence of accountants, 3) Distance learning programs that are relevant to the competence of accountants, 4) Writing articles, magazines, or books with material that is relevant to the competence of accountants and publishe, 5) Professional research or study of fields relevant to the competence of accountants, 6) Become a member of the IAI Board / Technical Committee / other professional organization which is accredited by the IAI which requires the concerned to prepare or review technical material relevant to the competence of the accountant.

Professional Competency

Competency is the ability to perform a work role to a defined standard, with reference to rel working environment. 'Competency' refers to the demonstrated ability to perform relevant roles or tasks to the required standards. Whereas, capability refers to attributes which are held by individuals that give them the potential to perform. Competency refers to the actual demonstration of performance. Competency my be assessed by a variety of means, including workplace performance, workplace simulations, written and oral test of various types, and self-assesment. When an individual draws on capabilities to perform the required tasks to the required standard, competence is deemed to have been achieved (IFAC 2008) (Utami, 2017).

Chartered Accountant has key competencies that have capability in managing reporting systems that produce high-value financial reports and other reports in accordance with the principles of governance, ethics, professionalism and integrity and have competency and competency in making business decisions taking into account the dynamics of the global business environment. CA also has special competencies by having the ability to prepare, present and evaluate financial reports, evaluate technology-based information systems and internal controls, evaluate corporate governance, uphold individual and professional ethical values, develop multidisciplinary approaches, tax management, practice evaluation - management accounting practices, evaluation of corporate financial strategic decisions, acting as a leader, continuous learning, conveying ideas and ideas and interacting with other individuals (Indonesian Institute of Accountants, IAI).

Asean Economics Comunnity (AEC)

Indonesia makes cooperation with another country or doing together in regional area. By doing together, hopefully that Indonesia becomes stronger and better. Since the establishment of Association of South East Asian Nations (ASEAN), Indonesia has been active as a founder and participant to grow better together. The ten member states of ASEAN are Brunei Darussalam,

Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Viet Nam. One of the cooperation is signed ASEAN Economic Community (AEC). The AEC will implement in 2015 and ASEAN will have free movement.

The ASEAN Federation of Accountants (AFA) was organized in March, 1977. It was established to serve as the umbrella organization for the national associations of accounting professional of the member countries of the Association of South East Asian Nations (ASEAN). AFA is making role as promoting accountancy profession in the ASEAN. AFA promotes their members to play actively into high quality accounting profession in the world, thus IFAC as the setter of accounting profession body is being role. Six members of AFA is being full members of IFAC (Indonesia, Malaysia, Philippines, Singapore, Thailand, and Vietnam) while two members of AFA is being associate to IFAC (Brunei Darussalam and Cambodia) (IFAC, 2014). They realize the importance of IFAC by assisting BICPA (Brunei Darussalam) and KICPAA (Cambodia) in drafting and reviewing the SMO Action Plans (AFA 2011, (Kusumasari, 2015).

In order to facilitate the free flow of skilled labor, until 2009 ASEAN has compiled and agreed on several MRAs which are expected to facilitate the movement of skilled labor force in the ASEAN region which has seven categories: (1) ASEAN MRA on Engineering Services; (2) Nursing Service; (3) Architectural Service; (4) Arrangement for the mutual Recognition of Surveying Qualification, Medical Practitioners; (5) Dental Practitioners; (6) Accountancy Service; (7) Good Manufacturing Practice. (Triani, 2015) menyatakan bahwa readiness accounting profession in the face of the AEC, the accountants will be prosecuted meet all conceptual MRA Framework on Accountancy service available to meet the ASEAN Mutual Recognition Arrangement (MRA), National Qualification Framework (NQF), and the ASEAN reference Qualifications Framework (AQRf) that would create mobility of professionals competitiveness of ASEAN Professionals.

RESEARCH METHOD

This study uses a qualitative approach in approaching the real reality. Qualitative research is research carried out in certain settings that exist in real life (natural) with the aim of investigating and understanding phenomena: what happens, why it occurs and how it occurs? on the concept of "going exploring" which involves in depth and case oriented studies on a number of single cases or cases (Finlay 2006 on (Triani, 2015).

Lincoln and Guba in (Moelong, 2012); review ten characteristics of qualitative research, namely: (1) carried out on a scientific setting, (2) humans as instruments, (3) qualitative methods, (4) inductive data analysis, (5) the direction of theoretical grounding, (6) is descriptive, (7) prioritizes the process rather than the results, (8) requires the determination of the basic limit of focus, (9) the existence of specific criteria for the validity of the data, and (10) the design is temporary.

This research includes descriptive qualitative research where the researcher explains or describes the problem or problem in the field. The population of this study is accountants who are members of IAI and who have registered with Chartered Accountant (CA). The research sample of the researcher took CA accountant data in Bengkulu Province, where the researcher was a CA member for the Bengkulu Province.

Research data collection method by conducting written surveys to accountants by giving open questions and disseminating through google form. The data sources of this research are from accountant educators, public sector accountants, KJA accountants and other accountants

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within the Bengkulu Province. In addition to the results of the written survey the source of the research came from other relevant documents and literature.

RESULT AND DISCUSSION

Based on the report on the results of fulfilling PPL obligations for the Bengkulu Province, the period of 2013-2018 from IAI can be described as follows (in the table):

Tables 2: Types of Accountants in Bengkulu Province Region 2013-2018

Type Of Accountant	Total
Educator accountant	22
Sector public accountant	24
KJA Accountant	2
Internal Audit	4
Public accountant	1
Other accountant	6
Total	59

Tables 3: Activity of Accountants in the Bengkulu Province Region 2013-2018

Activeness of Accountant	Total
Active	32
Not Active	27
Total	59

Based on tables 2 and 3 that most accountants who have a CA in Bengkulu Province are public sector accountants with 24 accountants followed by 22 accountant educators and the rest are internal audits, KJA accountants, public accountants and management/other accountants. For tables 3 shows that most accountants who are registered CA are active and as many as 27 accountants are not active.

After knowing the distribution of the types of accountants the researchers conducted research through written surveys. However, from 59 written surveys through google form, which filled only 30 respondents.

First finding

In connection with some of the statements and perceptions that were built, the researcher tried to conclude what problems or obstacles were faced by CA registered accountants in fulfilling their SKP obligations in PPL. The research was carried out to informants or CA accountant professions in Bengkulu Province which researchers considered key information. Because there are similarities and focus on the statement, the researcher chose several informants as key persons in this study

Based on the findings following the response from the key person;

- The many CAs do not meet the SKP obligations the main reason is the cost to attend training or seminars that are classified as high, if SKP with a credit value above 10 SKP must pay a fairly expensive fee

- That as a public sector accountant which is the main obstacle is funding where in addition to the costs of attending training or seminars, accountants in the regions also have to pay accommodation and transportation costs because workshops are often held in big city cities
- That the cost of training, seminars and workshops is the reason why CAs do not fulfill PPL obligations, many even have zero SKP and besides that the obligation of at least 30 SKP is considered very heavy for accountants

The results of the written survey show that from the informants laying the first obstacle in fulfilling SKP obligations for CAs is the cost of training or workshops that are still not affordable.

Second finding

Based on the findings following the response from the key person;

- During training or seminars in workdays, Monday to Friday, where as an educator accountant who is active on campus it is very difficult to have to leave the office to take part in training, but for lecture accountants make research / journals one way to fill SKP even if not fulfill minimum obligations.
- That as a public sector accountant to get permission from superiors to take part in training / workshops it is not easy to become a problem in fulfilling SKP obligations. The number of PPL programs is carried out on weekdays (weekday) so that time-bound accountants are very difficult to follow.

The results show that from informants putting a second obstacle in fulfilling SKP obligations for CAs is the training or seminar time conducted on weekdays, the average respondent expects training time to be held on days outside working hours (weekends)

Third findings

Based on the findings following the response from the key person;

- That the locations of the training, workshops, seminars and courses are often held in big cities, especially in DKI Jakarta, so CA in Bengkulu is very difficult to attend the training.
- That to take part in a training course outside the city is not easy, in addition to getting permission from superiors, the time frame for applying for a permit does not allow accountants to take part in training outside.

The survey results indicate that informants put the third obstacle in fulfilling SKP obligations for CAs is training or seminars that are rarely carried out in the Bengkulu Province. If viewed on the IAI website, where training / workshops are almost every day carried out but the location of training at IAI's head office in Jakarta. Respondents suggested that in other regions, especially in the regions, they should also conduct training / seminars / workshops at least once a month.

Fourth finding

That the motivation to take part in ongoing training programs for CAs in Bengkulu is very high, seen from the results of the written survey the informant has the desire to keep abreast of it. With PPL CA accountants can add new information, self-development, increase expertise and maintain competence. The very rapid development of accounting, tax and auditing requires up-to-date insights and knowledge. By maintaining its professional competence, CA can compete with domestic and foreign communities. Industry 4.0 and the enactment of the Asean Economic Community should be an opportunity for Indonesian accountants to open up opportunities in a career and compete. Respondents assume that accountants with a CA certificate will inevitably all have to face the AEC era and industry 4.0 including the CA in Bengkulu Province. Other

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responses of respondents that as a CA were very enthusiastic and ready to face the AEC, but the obstacle faced was the limited language, namely English. To compete and develop new people are needed as healthy rivals, so a CA must be prepared to face the AEC and industry 4.0. The survey results indicate that respondents consider that motivation and self-desire to continue to fulfill the obligation to fulfill SKP in PPL are very high and in facing AEC and Industry 4.0 is the demands and consequences of economic and industrial development.

CONCLUSION

The results of the study can be concluded that the reason why CA-registered accountants do not adequately meet the credit learning / SKP obligations in participating in the PPL training process is the cost of training, time and location of training constraints. Respondents assumed that motivation and desire to continue to follow PPL were very high and did not become an obstacle. If it intersects with the CA's readiness in facing professional competition across AEC, respondents are quite enthusiastic and ready to face this. It is a big task of IAI and every CA's responsibility that there is seriousness in increasing CA's professional competence by continuing to maintain self-motivation, ethics, training, courses, seminars, ongoing research for competency in preparing CAs in AEC. The results of this study can be a suggestion for the IAI Bengkulu region to respond to the obstacles faced by CA Accountants, namely where IAI Bengkulu to hold seminars / workshops in the Bengkulu area, hold seminars / workshops outside of hours and working days and evaluate the level of seminar / workshop costs.

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