

PERCEPTIONS OF ACCOUNTANTS USERS, ORGANIZERS AND STUDENTS ON INDONESIAN EDUCATION STANDARD FOR PROFESSIONAL ACCOUNTANTS

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**PERCEPTIONS OF ACCOUNTANTS USERS, ORGANIZERS AND
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PROFESSIONAL ACCOUNTANTS**

ABSTRACT

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This research analyzes the differences in perceptions of accountants, users, organizers and students on Indonesian Education Standard for Professional Accountants, the causes of differences and the possibility of adapting the international education standards for professional accountants into Indonesian Education Standard for Professional Accountants. By using Kruskal-Wallis Test, and Mann-Whitney U Test, the result of hypothesis shows that the differences in perception among accountants, user, organizers and students exist. Students of PPAK in Java have better ones than those out of Java. This research does not find the differences among accountant groups. The position in KAP does not influence perception of users. The position in institution also does not influence perception of organizers. There are no differences in perception among students of PPAK State and Private Institutions. The perceptions among undergraduate students of public universities and private one do not show any differences. Working experiences do not cause differences in the perceptions among students. Partially, accountant groups and students have no difference perceptions. The author found that difference of perception among accountants, user, organizers and students are influenced by experience, interest, ability and accountant environment, user, organizer and student themselves. The modus, median and mean values indicate that accountants, users, organizers and students have better understandings about education standard for professional accountants. Hence, the Indonesian education standard for professional accountants should adapt the International Education Standard for professional accountants which is determined by IFAC and refer to the existing Indonesia's law and according to its own character and personality.

Keyword : Perception, Education Standard for Professional Accountant, Accountant, User, Organizer, Student.

INTRODUCTION

Before entitling to title of an accountant, someone must go through an accounting education path. The success begins at the education process in the field of accounting. Accounting education will provide a candidate for accountant with knowledge to become a professional accountant. It is not only intended for candidate for accountant but also for all accountants themselves so that they will be accountable for their professionalism. The goal of accounting education and practical experience is to produce competent professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work” (IFAC, 2003)

The goals of Accounting education can only be achieved once the standard is provided to be used for the guidelines for all related stakeholders, such as Professional Association, Education, Business, Industry and Government. Education standards for Professional Accountants in Indonesia should consider International Standard for Professional Accountants allowing the Indonesian Professional Accountants are conducting their Professional tasks anywhere around the world. The Standards implemented should be well-understood by all related parties involving in the Professional Accounting Education like Accountants, Users, Organizers, Managers and including this Accounting Students.

Perceptions on education standard for professional accountants will be influenced by the environment in which they exist. Accountant’s perception toward the standard was found different from students and the Accountants. An Accountant is likely to perceive the standard differently from a student and so are among accountants themselves. Their daily tasks have influenced The work they confront every day will influence their perceptions on the education standard for professional accountants. In public accountant firm (KAP), the position of accountant in the firm is likely affect their perceptions on education standard for professional accountants. Accountants as organizer or manager of PPAk has structural and functional position. This position also impacts their perceptions toward Education standard for Professional Accountants.

Students of PPAk consist of student who Still look for the jobs (No work yet) or still hold their employment status. These status differences are likely to affect their perceptions. In Indonesia, PPAk is located in Java or outside Java. These geographical differences also impact their perceptions on education standard for professional accountants.

Higher education which has PPAk can be both public or private. These status differences may influence the perceptions of students on education standard for professional accountants. The students of PPAk are undergraduate students both from public and private universities. Both are likely to have no similar perceptions on education standard for professional accountants.

By identifying the perception differences among accountants, users, organizers or managers and students it is expected there will be one benchmarking used – Internationally accepted too - for policy makers to make the right decision for the implementation of Accounting Education standards.

LITERATURE REVIEW

a. Perception on education standard for professional accountants.

Kamus Besar Bahasa Indonesia (1995) defines perception as a direct response (acceptance) from something or someone or a process of knowing a few things through the senses. So perception can be interpreted as a cognitive process experienced by everyone in understanding any information about its environment through the five senses. In broader perspective, Perception is a process involving previously acquired knowledge in acquiring and interpreting the stimulus as shown by the senses. In other words, perception is a combination of several external (visual stimuli) and the human them shelves (previously acquired knowledge)

Robins (1996) implicitly stated that individual perception towards an object is likely to be different from others towards the same object. Henry Assael (1984) defined perception is the process by which people select, organize, and interpret sensory stimuli into a meaningful and coherent picture.

According to Miftah Toha (1992) perception is cognitive process experience by everyone in understanding information about his/her environment through sight, listening, understanding, feeling and smell.

Perception on education standard for professional accountants is a response and understanding of stakeholders on education standard for professional accountants in Indonesia. The stakeholders include accountants and students.

b. Previous Research

There were many researches related to perception of accountants and accounting students, but researches on the perceptions of accountants, users, organizers or managers and accounting students on education standards for professional accountants have yet to be found.

Hadori Yunus (1992) argued that accounting profession in Indonesia were affected by many aspects of culture. The government was instrumental in setting educational policy and practice of professional accountancy culturally, politically and economically.

Ward et al (1993) conducted a study to investigate the ability of Certified Public Accountant (CPA) to recognize and evaluate ethical and unethical situations and test the attitudes associated with the CPA ethics education. The analysis using *Kolmogorov Smirnov one sample test* and *pair t-test* showed that to certain degree CPAs could distinguish ethical and unethical behavior.

Murtanto dan Marini (2003) concluded that there was no significant difference between the perceptions of male and female accountants on business ethics. In addition this study also concluded that there was no significant difference between the perceptions of male and female accountant on

accountant professional's ethics and ⁵ no significant difference between male and female accounting students on accountant professional's ethics.

Sriwahyuni dan Gudono (2000) concluded that there was no difference of perceptions among seven group accountants on the accountants code of ethics. Jaka Winarna cs (2003) concluded ¹⁷ that there were differences of perception among public accountants, accounting educator/ lecturer and accounting students on the accountants code of ethics in Indonesia.

Wahyudin (2003) concluded ³ that there were significant marginal differences between the perceptions of public accountants and students which consist of Magister accounting students and magister management students to the acceptance of earning management ethics, and overall acceptance factors of ethics towards the practice of earning management affected the 3 groups of respondents. In addition to that magister accounting students and magister management students Have no significant differences to accept the practice of earning management ethics.

Sri Rahayu *et all* (2003) ²² conducted research which showed that there were differences of views on financial rewards, professional training, professional recognition, working environment and labor market considerations while there was no difference of view for social values and personality. The result of the study also showed that There were difference views on gender basis of the accounting students on gender basis there were differences of views of accounting students on professional training and working environment whereas no difference of views on financial rewards, financial recognition, social values and labor market consideration,

Devi (2005) conducted research entitled ¹⁹ Competent Professional accountants and the challenges for Professional Accountant Bodies: A Case Study which concluded that the approach on competency base were adopted differently for each country. The difference was the result of local conditions and needs.

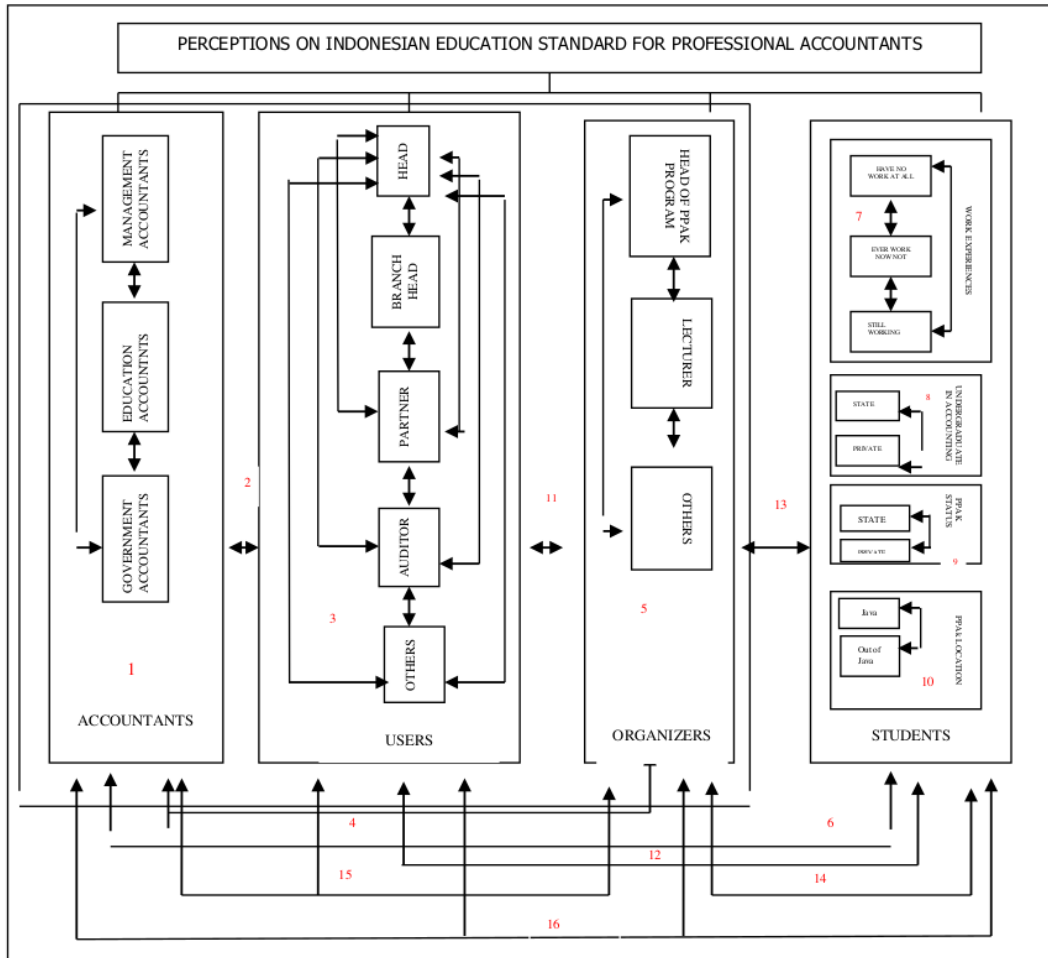
Cohen et al (1993) showed people preferred non accounting departments compared to the accounting department because they believe that accounting gave much stress and pressure on the calculation. Cohen (1993) also mentioned that working in Accounting Department will be bored. Recommendations from this research was the profession and the core of teaching introduction to accounting should be modified in order to attract qualified students To reduced the culture of which the accounting people in Accounting Department were traditionally recruited from those with non-accounting backgrounds.

Chang, Stanley et al (1997) examined the influence of internal audit education over perception for alternative careers selection in accounting, especially the internal audit. In conducting this research the perceptions of students from two different universities were evaluated both before and after their participation in the class of internal audit. ¹⁰ The results of this study showed that prior to the education of internal audit, students' perceptions on internal audit careers were more unpopular than their perception of careers in the field of external audit. The education of internal audit seem to be ²⁶ able to increase the perception of the students for careers in the field of internal audit, although researchers were unable to find the cause of the increase.

⁹ Eric N Johnson et al (2003) conducted a survey on auditing and insurance courses in the United States and several other countries 2000 - 2001. The survey was conducted on ⁹ 285 auditing and insurance courses at 188 universities in the United States, Canada and other countries. Syllabuses were analyzed in several dimensions. He found some changes of content and teaching methods in basic and advanced levels.

c. Research Framework

Figure 1
Perceptions On Indonesian Education Standard For Professional Accountants



DATA AND METHODOLOGY

a. Population

Population of this research consists of Registered Accountants (Managing Accountants, Public Accountants, Educator accountants, Government Accountants and public sector) in Total 43.730 (till 4 July 2006); Public Accountants (Users), There were 423 who have permits from Minister of Finance; Organizers of 23 PPAk in Indonesia(till 3 October 2006) and Students of PPAk in Indonesia. 939 of them(till 3 October 2006).

b. Sample

Samples were selected randomly with sample size and methods used as follows Accountant used Slovin's formula, the number of sample size are 398; Users use Clustered Sampling, number of samples are 38; Organizers are as many as population, $(23) \times 4 = 92$ and Students use Slovin's Formulation, number of samples are 281.

c. Overview of Respondents.

A Total of 400 Questionnaires were sent by post to the Accountant group. It was randomly selected to be sent to the companies, government department officials and universities offering the Accounting studies. A total of 119 Returning filled-out or completed Questionnaires were received within a period of 1 (one) month time. User groups are represented by a group of public accountants. The number of population Were counted for 423 from the public accountant firm. Based on sample collection techniques used, a questionnaire was sent to the group of 38 public accounting firms from all over Indonesia. A total of 7 (seven) Questionnaires were returned unfilled for the reason of address changing and unknown. One (1) Questionnaire was returned because of overseas travel. The number of completed questionnaires were 8 questionnaires all located in Jakarta. Certified Public Accountants are grouped according to the position of Leader / Co Leader, Branch Manager, Associate, Examiner and Equipment, and Others. There are 23 Professionnal Accounting Education Programs in Indonesia (data up to 4 July 2006). The questionnaires were sent

to a total number of 66 Questionnaires within 23 (twenty-three) Universities in Indonesia. There were 150 Questionnaires were sent for the students taking the course at all Professional Accounting Education Programs in Indonesia – from that number only 88 were completed returned.

d. Variabel Operationalization.

The perception of Accountants and students are measured by using questionnaires and Likert Scale with the scale of 1 to 5. The questions are adopted from International Education Standards for Professional Accountants / IES) published by International Federation of Accountants (IFAC) which consist of 7 Group of questions : (i) Entry Requirement to a Program of Professional Accounting Education ; (ii) Content of Professional Accounting Education Programs;(iii) Professional Skills; (iv)Professional Values, Ethics and Attitudes ; (v) Practical Experience Requirements ; (vi)Assessment of Professional Capabilities and Competence ; (vii) Continuing Professional Development

Accountants hold their degree in economics majoring in accounting who have obtained a registration number of accountant from the finance department. Accountants are divided into groups consisting of management accountants, educating accountants and accountants in the public sector. The users of research are public accountants. Organizer/manager is an accountant who manages the accounting profession education program consisting of the Chairman of the Program, Lecturer and Other Officials. Accounting students consists of students active in PPAK both public and private.

Data Quality Test

Normality Test-Using One - Sample Kolmogorof Smirnof and graphs. The test results conclude that the data distribution is not normal, so the statistical analysis used is non- parametric statistics.

Reliability Test - Using Cronbach's Alpha statistical test. Results summary of SPSS output for each value Cronbachs Alpha respondent groups lead to the conclusion that, unless constructs entry requirements and continuing education, are all reliable because it has a Cronbach Alpha values above 60 %.

Because constructs entry requirements and continuing education are not reliable they will be removed from the analysis. Alpha

Validity Test- Using the technique of Pearson product moment correlation. Validity test is done by conducting bivariate correlations between each indicator score with a total score of construct. The result of Spss output in the appendix shows that the correlation between each indicator of the total score konstruk show significant results. So we can conclude that each question is a valid indicator.

Non Response Bias Test. To know the different characteristics of the answer given by the respondents, sign tests were used with results that show no characteristic differences between respondents who returned the questionnaire at this early stage with the respondents who returned questionnaires at the final stage.

e. Hipotesis Test

The Test of the null and alternative hypothesis is intended to find out the presence and absence of average difference of perception on accounting education standard between each group of respondents. The testing of hypotheses uses multivariate analysis with SPSS application. Because of the data are not normally distributed, the test of this hypothesis will use **Kruskal - Wallis One - Way Analysis of Variance By Rank** (more than two variables) and **Wilcoxon - Mann- Whitney U Test** (two variables).

FINDINGS AND DISCUSSIONS

Results summary on hypothesis are presented as follows:

Table 1
Hypothesis Testing Results Summary

NO	PERCEPTION	MEAN RANK	ANALYSIS	SIGNIFICANCE	REJECTION OF THE NULL HYPOTHESIS
1	ACCOUNTANTS	Mng : 59.84 (49) Edu : 50.67 (21) Gov : 64.15 (49)	Kruskal-Wallis Test	0.324	Can not be rejected
2	ACCOUNTANTS - USERS	Accountants : 62.61(119) Users : 84.75 (8)	Mann-Whitney-Test Two-Sample	0.099	Rejected in α 10 %
3	USERS	Head : 7 (1) Partner : 4.67 (6) Auditors : 1 (1)	Kruskal-Wallis Test	0.207	Can not be rejected
4	ACCOUNTANTS ORGANIZERS	Accountants : 69.71(119) Organizers : 37.08 (13)	Mann-Whitney-Test Two-Sample	0.003	Rejected
5	ORGANIZERS	Head : 7.8 (5) Lecturer : 7.14 (7) Others : 2.00 (1)	Kruskal-Wallis Test	0.392	Can not be rejected
6	ACCOUNTANTS STUDENTS	Accountants : 104.06 (119) Students : 103.91 (88)	Mann-Whitney-Test Two-Sample	0.986	Can not be rejected
7	STUDENTS (work experience)	Have no working at all : 39.53 (29) Ever work now not: 42.40 (10) Still Work : 47.87 (49)	Kruskal-Wallis Test	0.365	Can not be rejected
8	STUDENTS (undergraduate in accounting)	State : 43.64 (46) Private : 45.44 (42)	Kruskal-Wallis Test	0.741	Can not be rejected
9	STUDENTS (PPAK Status)	State : 43.18 (73) Private : 50.90 (15)	Kruskal-Wallis Test	0.287	Can not be rejected
10	STUDENTS (location of PPAk)	Java : 49.19 (50) Out of Java : 38.33 (38)	Kruskal-Wallis Test	0.048	Rejected
11	USERS -ORGANIZERS	Users : 16.13 (8) Organizers : 7.85 (13)	Mann-Whitney-Test Two-Sample	0.002	Rejected
12	USERS - STUDENTS	Users: 64.38 (8) Students : 47.06 (88)	Mann-Whitney-Test Two-Sample	0.092	Rejected in α 10 %
13	ORGANIZERS - STUDENTS	Organizers : 29.12 (13) Students : 54.23 (88)	Mann-Whitney-Test Two-Sample	0.004	Rejected
14	REGISTERED ACCOUNTANS -STUDENTS	Reg Accountans: 113.43 (140) Students : 116.20 (88)	Mann-Whitney-Test Two-Sample	0.757	Can not be rejected
15	ACCOUNTANTS – USERS- ORGANIZERS	Accountants : 72.32 (119) Users : 96.38 (8) Organizers : 37.92 (13)	Kruskal-Wallis Test	0.003	Rejected
16	ACCOUNTANTS –USERS- ORGANIZERS- STUDENTS	Accountants : 116.38 (119) Users : 156.25 (8) Organizers : 60.04 (13) Students : 116.20 (88)	Kruskal-Wallis Test	0.007	Rejected

The third Sequence fall on the required components of practical experience that are not consistent at 4 hypotheses and all the indicators are not consistent. The fourth sequence is the content of the course which is divided into components of financial accounting and knowledge, components of organization and business, and components of information technology. Components of financial accounting and knowledge are not consistent in one hypothesis (hypothesis 14), components and business organizations on one hypothesis (hypothesis 14), information technology components on 3 hypotheses (hypothesis 1, 7 and 14). Last sequence which is not consistent is the expertise content, which is not consistent on 2 hypotheses . Which are the hypotheses 6 dan16. Inconsistencies of expertise include the following contents

- a. Intellectual skills (on 1 hypothesis)
- b. Personal skills (on one hypothesis)
- c. Technical and functional Skill (on 2 hypotheses)
- d. Skill in personal relationships and communication (on 2 hypotheses)
- e. Organizational skill (on 2 hypotheses)
- f. General Skill (on 2 hypotheses)

From the results of the analysis, it can also be seen that the perception of education standard for professional accountants is strongly influenced by (1) experience, (2) interest, (3) ability, and (4) environment.

There is inconsistency between the total perception and the perception of each component. The inconsistency is found on hypotheses 1,3,4,5,6,7,8,13,14,15 and 16. Inconsistent Hypotheses can be summarized and identified as seen below:

Hypothesis	Inconsistent Components
Hypothesis 1 (Among Accountants)	- The content of Study Program - Requirement of practical experience
Hypothesis 3 (User- Position)	- Ethical value and attitude - Capability and Competency
Hypothesis 4 (Accountants and Managers)	- Ethical value and Attitude - Requirement of practical experience
Hypothesis 5 (Managers _ Position)	- Ethical value and Attitude - Capability and Competency
Hypothesis 6 (Accountants - Students)	- Skill contents
Hypothesis 7 (Students – Working experience)	- Content of Study Program - Ethical Value and Attitude - Capability and Competency
Hypothesis 8 (Students – Origin of S-1)	- Capability and Competency
Hypothesis 13 (Managers - Students)	- Ethical Value and Attitude
Hypothesis 14 (Registered accountants and students)	- Content of Study Program - Ethical Value and Attitude - Capability and Competency
Hypothesis 15 (Accountants, Users and Managers)	- Ethical Value and Attitude - Requirement of practical experience
Hypothesis 16 (Accountants, Users, Managers and Students)	- Skill Content - Ethical Value and Attitude - Requirement of practical experience

The inconsistency between total perception and the perception of each component trigger perceptions' differences of the user accountants, managers and students. The Inconsistent components can be summarized as follows:

- (i). Ethical Value and Attitude at 8 hypothesis (3,4,5,7,13,14,15,16):
 - All indicators of ethical values and attitudes are not consistent in the 8 hypotheses
- (ii). Capability and Competency at 5 hypothesis (3,5,7,8,14) :
 - The ability of combining the knowledge to solve problems at 5 hypothesis (3,5,7,8,14).
 - The ability to identify ethical dilemmas at 4 hypothesis (3,5,8,14).
 - Ability to communicate at 3 hypothesis (5,7,8).
 - Having technical knowledge at 3 hypothesis (3,7,14).
 - Ability to apply technical knowledge at 2 hypothesis (7 and 14).
 - Ability to solve the problem at 1 hypothesis (7).

- Ability to set priorities at 1 hypothesis (7).
- (iii). Requirement of Practical Experience at 4 hypothesis (1,4,10,11).
 - All indicators of requirement of practical experience are inconsistent.
- (iv). Content of Study Program at 3 hypothesis (1,7,14).
 - Financial accounting Knowledge at 1 hypothesis (14).
 - Organization and business at 1 hypothesis (14).
 - Information Technology at 3 hypothesis (1,7,14).
- (v). Skill Content at 2 hypothesis (6 and16):
 - Intellectual Content at 1 hypothesis (16).
 - Personal Skill at 1 hypothesis (16).
 - Technical and Functional Skill at 2 hypothesis (6 and16).
 - Interpersonal and Communication Skill at 2 hypothesis (6and16).
 - Organizational Skill at 2 hypothesis (6 and 16)
 - General Skill at 2 hypothesis (6 and 16)

The Perceptions' inconsistency were found for each components due to accountants, users, managers and students have different experience, knowledge, interests and environments.

CONCLUSION AND IMPLICATIONS

a. Conclusion

1. Accountants, users, managers and students have sufficient understanding of the education standard for professional accountants in Indonesia.
2. There are differences of perception between ³ accountants, users, managers and students of education standards for professional accountants. The results of hypothesis tests also show the following conclusions:
 - a) Partially, it find the difference of perception between accountants and users, accountants and managers, users and managers, users and students, managers and students, and between accountant, users and students. This research also found that perception were found different between students PPAK in Java with those outside Java. Users' Perception were found better than accountants, accountant better than managers, users are better than the manager, the user is better than students, students are better than the manager. Students in Java is better than those outside Java. In total, the order of perception from the highest to the lowest is as follows: (i). Users.(ii). Accountants.(iii). Students.(iv). Managers.
 - b) There are no differences of perceptions between groups of accountants, accountants and students, and between registered accountants with students. In the group of accountants, the accountants of public/ government have the highest perception, second, the management accountant, third accountant educators. Partially, the perception of students better than the perception of accountants (management accountants, accountants, educators, accountants, public sector / government). When accountants, users and managers are grouped into one group of registered accountant, their perception is lower than the students.

c) Position in KAP does not affect the user perception as well as positions in the institutions does not affect the perception of managers. Work experience, PPAK status, and origin of college, do not affect students' perceptions. Leaders of KAP have highest perception, second partners, third regular inspectors. The perception of Head of PPAK program is the highest, followed by regular lecturers and other posts. The perceptions of working students are the highest , followed by students who used to work and the lowest are students without working experience at all. Students of private PPAK have a better perception than students of State PPAK . Students who come from the private undergraduate have a better perception than those of the state undergraduate

3. With better understanding of the education standards for professional accountants, users, managers, students, some standards which have been taken into account in the curriculum, standard setting issued by the Indonesian Accountants Association (IAI), It is expected that the decision made by the Government (Ministry of Finance RI) in relation to Professional Accountants the education standards for professional accountants may adopt the International Education Standards (IES) for Professional Accountants, and should certainly be adjusted to the prevailing laws and cultures in Indonesia.

b. Implications

1. The application of accounting education standards in Indonesia should consider input from users, managers, and government to Create and modify the education standards for professional accountants in Indonesia, However, it is expected to be adapted with the prevailing laws and cultures in Indonesia and not in contradiction with the International Education Standards for Professional Accountants/IES.

2. Organizer of Accounting Profession education programs should have started to adjust to International Education Standards for Professional Accountants / IES). This adjustment Required in terms of determining the curriculum of the operational curriculum, especially related to information technology, establishment of methodology of teaching and evaluation methods that can improve the professional skills and assessment of professional competence and capabilities, determining requirements and establishing the quality of Accounting graduate
3. The education of accounting profession Should be integrated withthe existing accounting education, in order to avoid The overlapping that may occurred in teaching materials etc overlap in the teaching materials, In addition to that, there should be there should be synchronization of the curriculum, ranging from high school, Tertiary program, Undergraduate Program, Masters in Accounting and Professional Accounting Program (PPAk).
4. The difference of perception on education standards for professional accountants should be minimized.Ministry of National Education should act as facilitators in the socialization of education standards for professional accountants to the universities. Socialization to the user can be done through the existing compartment within IAI.
5. This study only sees the difference of perception between accountants, users, managers and students. Further research need to be taken and expected to include elements of other stakeholders such as Government, and Professional Association.
6. The sample size analyzed in this study was relatively small. Quationnaires return rate for a group of accountants by 30 %, 21 % of user groups, 20 % of managers and 59 % of students. Although the sample size of each group statistically can meet the existence of non- response bias test, for the next study, the number of participating respondents who return the questionnaire returns further should be increased.

7. Groups of public sector accountants and the government in this study were collected and integrated in one group. It is suggested that in the future research, these two groups should be splitted in that other user groups will be included in the future studies.
8. Users in this study were limited to public accounting. The existing Accounting Professional not only from Public Accounting. It is suggested

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