PROSPEK DAN FORMAT FAKULTAS EKONOMI
(Jurusan Akuntansi)

Dr SOEMARSO S RAHARDJO

FAKULTAS EKONOMI
UNIVERSITAS KRISTEN INDONESIA
Jakarta, 13 Februari 2014
TUJUAN SEMINAR

PROSPEK DAN FORMAT FAKULTAS EKONOMI (AKUNTANSI)

- PROSPEK → THE ECONOMIC VIABILITY OF A PROGRAM STUDY
- FORMAT → THE WAY TO CONDUCT A PROGRAM STUDY TO MEET THE DEMAND FOR A QUALIFIED PEOPLE
- ACCOUNTANCY IS A REGULATED PROFESSION

TUJUAN PENDIDIKAN FE UKI

- SPIRIT WIRAUSAHA
- PENGETAHUAN MANAJERIAL DAN AKUNTANSI
- MAMPU MELIHAT, MENELAHAH DAN MENGANALISIS PERMASALAHAN DIBIDANGNYA SECARA KRITIS
NEED FOR ACCOUNTANCY

- **RECORDING** → ASSET, LIABILITIES, EQUITIES, PROFIT & LOSS
  → SHAREHOLDERS
  → CREDITORS

- **STEWARDSHIP** → TAX / GOVERNMENT
  → EMPLOYEES
  → OTHERS

- **ACCOUNTABILITY** → PRINCIPAL - AGENT

- **MANAGERIAL** → INVESTMENT
  → CREDIT

- **DECISION MAKING** → CONTROLS
  → EFFICIENT OPERATION

- **RISK MANAGEMENT**
DECISION MAKING GAP

- USER EXPECTATION VS PROVIDER ABILITY
- DOES NOT REFLECT THE ECONOMIC VALUE OF THE BUSINESS
- HISTORICAL VS ECONOMIC VALUE
EFFECT TO NARROW THE GAP

- INDEPENDENT AUDIT $\rightarrow$ CREDIBILITY GAP

- ACCOUNTING STANDARDS $\rightarrow$ VALUATION GAP

- CONTINUOUS EFFORT
CAUSES OF GLOBAL CRISIS 2007

- WEAKNESSES IN RISK MANAGEMENT
- WEAKNESSES IN GOVERNMENT CONTROLS
- SPECULATIVE BEHAVIOR

MISPRICING / MISVALUATION

PRICE BUBBLE

CRISIS
RESPOND TO GLOBAL CRISIS

- STRENGTHENING TRANSPARANCY & ACCOUNTABILITY → HARMONIZATION OF ACCOUNTING STANDARDS
- EXPANDING PRUDENT REGULATION
- STRENGTHENING FINANCIAL MARKET INTEGRITY
- STRENGTHENING INTERNATIONAL COOPERATION
- INTERNATIONAL FINANCIAL INSTITUTION REFORM
NEW DEVELOPMENT IN ACCOUNTING

EXTERNAL
- ADOPTION OF IFRS $\rightarrow$ GLOBAL CRISIS 2007
- ADOPTION OF ISA $\rightarrow$ GLOBAL CRISIS
- FREE FLOW OF ACCOUNTANCY SERVICES (ASEAN, WTO)

INTERNAL
- PUBLIC ACCOUNTANT LAW
- FINANCIAL REPORTING LAW (UNDER DISCUSSION)
- GOVERNMENT ACCOUNTING & AUDIT REGULATION
IFRS ADOPTION

- HARMONIZATION OF ACCOUNTING STANDARDS
- FAIR VALUE ACCOUNTING
  - NARROWING THE EXPECTATION GAP
  - AVOID ASYMMETRIC INFORMATION
  - REDUCING THE ADVERSE SELECTION PROCESS
- MARK TO MARKET VS MARK TO MODEL
- ABILITY TO ASSESS THE WORK OF SPECIALIST
  - ASSETS VALUATION
  - LIABILITIES VALUATION
  - BUSINESS VALUATION
- RISK ASSESSMENT
- ISSUES
  - COMPARIBILITY / CONSISTENCY
  - STEWARDSHIP
  - TAXATION
ISA ADOPTION

- RISK BASED AUDIT

- HARMONIZATION OF AUDIT QUALITY

- ABILITY TO ASSESS THE WORK OF OTHER SPECIALIST
  - ASSETS VALUATION
  - LIABILITIES VALUATION
  - BUSINESS VALUATION

- RISK ASSESSMENT
FREE FLOW OF SERVICES

 COMPETITION

 QUALITY OF PEOPLE

 QUALITY OF STANDARDS

 LICENCING
CPA & CA & GA

- PUBLIC ACCOUNTANT LAW → CPA
- FINANCIAL REPORTING LAW → CA
- GOVERNMENT ACCOUNTING & AUDITING REGULATION → GOVERNMENT ACCOUNTANT / AUDITOR
ISSUES

- SMALL VS BIG COMPANY
- PRIVATE VS GOVERNMENT
PROSPECT & FORMAT

☐ GOOD PROSPECT:
   ◆ OUTPUT DEMAND GROWING
   ◆ INPUT SUPPLY EXPANDING

☐ FORMAT:
   ◆ MEET THE INTERNATIONAL STANDARD
   ◆ EXPAND QUALITIES TO COVER MODELLING TECHNIQUES,
     RISK MANAGEMENT, ETHICS & MANAGERIAL ECONOMICS
   ◆ INTEGRATE SCHOOL OF ACCOUNTANCY
   ◆ INTERFACE ACCOUNTANCY, ECONOMICS & MANAGEMENT

☐ CONSTRAINTS:
   ◆ GOVERNMENT REGULATION
   ◆ HUMAN RESOURCES
Terima Kasih