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ACCOUNTANTS, THE CHALLENGES AND PREPARATION FOR  
GLOBALISATION ERA: A STORY FROM INDONESIA

Reko Saprianto<sup>1\*</sup>, Evi Steelyana W.<sup>2</sup> and Izah Tahir<sup>3</sup>

<sup>1</sup>Faculty Member of Accounting Department,  
Universitas Dharma Persada, Jalan Radin Inten II, Pondok Kelapa, Duren Sawit, Pd. Klp.,  
Duren Sawit, Kota Jakarta Timur, Jakarta, Indonesia

<sup>2</sup>Accounting Department, Faculty of Economics and Communication  
Bina Nusantara University, Jakarta, Indonesia 11480

<sup>3</sup>Management Department, Universiti Sultan Zainal Abidin,  
Kuala Trengganu, Malaysia

[srekosaprianto@fe.unsada.ac.id](mailto:srekosaprianto@fe.unsada.ac.id); [evi.wiyarto@gmail.com](mailto:evi.wiyarto@gmail.com); [profizah@gmail.com](mailto:profizah@gmail.com)

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**Abstract**

As one of the profession in the world, Accountant in Indonesia facing ASEAN Economic Community that will affect globalisation and workforce mobilization. The impact of globalisation for Accountant Profession is the need to be recognized globally by International Standard. IFAC (International Federation of Accountant) has already set up the professional standard and it should be implemented among the members. In Indonesia, there are two associations for Accounting Profession: Indonesia Institute for Chartered Accountant (IAI) and Indonesia Institute for Public Accountant (IAPI). Both have members and actively encourage and preparing the members to face global era. Prior to standarisation, preparing the profession to be ready for globalisation is the basic step for facing it. Other than that, Higher Education or Universities is the incubator in educating the future accountants which are also taking part for profession development. Universities need to develop their curriculum to be equal to International Education Standard (IES) which already been establishehd by IFAC, in The International Accounting Education Standards Board (IAESB) which is an independent standard-setting body that serves the public interest by establishing standards in the area of professional accounting education that prescribe technical competence and professional skills, values, ethics, and attitudes. In Indonesia, there is still no national standard on curriculum of accounting education in universities and it will consider as problem in educating the future accountants. Yet in the IAI and IAPI themselves there is still gap between the curriculum of bith association with international standard. The purpose of this study is to obtain empirical evidence and find clarity on role of IAPI, IAI and Universities in enhancing and support the

accounting profession development in Indonesia especially to be ready in facing globalisation. The role of those associations and universities in developing accounting profession are significantly important since accountants have public service that will impact to industry as well as private sector. This paper is using Quantitative Method and spreading questionnaires to respondents to (IAI, IAPI and Universities) as data collection and Regression Method as analysis procedures. Our findings showed that variable IAPI (Audit Quality, Ethics and Independencies) and IAI (IAI Regulation and socialisation: workshops, national events) has significant influence in preparing Accountants in facing global in digital era but it is not happen for variable University (National Accounting Education Standard)

## INTRODUCTION

In 2015 ASEAN Economic Community has a commitment to speed up the formation in term of the 2020 vision. Declaration of Cebu about the acceleration of the establishment of ASEAN community in 2015, it means to develop free market area, enhance competitive advantage, to put the ASEAN as center of regional market and production based. The three of ASEAN vision are: ASEAN as Political, Socio-Cultural and Economic Community. For ASEAN Economic Community there are some points that matters: single market and production base, competitive economic region, equitable economic development and fully integrated region in the global economy (ASEAN, 2008) On one single market production based, there is point that refer to skilled labour mobilisation and one of it refers to Accounting Profession. There is an MRA (Mutual Recognition Arrangement) in Accounting Service which was signed on November 2014 (Koty, 2016)

Based on IAI data 2014, Number of accountant in ASEAN in 2017 the two countries said, who are members of IAI close to 25, 600. This is much left with Malaysia (31,815), the Philippines (21.599), Singapore (28.891) and Thailand (around 55,000). With only very 1.000 the public accountant in 2012, indonesia left away with malaysia (2.500 ) Public accountant, The Philippines (4.941) public accountant, and Thailand (6.000) Public Accountant. Indonesia is considered as behind in accounting profession development. As a large country, Indonesia with increasing economic and abundant natural resources, so it takes effort to develop accounting profession with integrity, transparency, accountability and independence (IAI Global, 2014).

For foreign accountants, Indonesia economy is a marketplace which is potential for ASEAN and global market, since the population is the biggest four in the world 250mio people (United Nation Population, 2017) which also means potential for international trade as well as business in real sector and financial sector that also will impact to the demand of accounting profession (Mark Loo, 2018). Since workforce mobilisation become one of the underline of ASEAN Economic Community, then Accountants in Indonesia should enhance and develop their skill as well as their knowledge to be International Standard. The challenges for accounting profession will raise and become this research problem is especially in term of quality and standard profession (ASEAN, 2008).

New developments in information and digital technologies will also continue to change accountants' roles and the way they work. the development of intelligent automated accounting systems. Smart software

and systems will replace manual bookkeeping and automate complex processes. In the future, Technology will support more real-time reporting and analysis, as well as a transition from retrospective to predictive analysis. The spread of social media will also have an impact, improving collaboration, disclosure, presentation and stakeholder engagement. With an evolving business environment bringing a range of new challenges, a major ACCA initiative highlights the seven key qualities that professional accountants need (Perin, 2018)

Regarding to International Federation of Accountants (IFAC) that supporting the development of high-quality international standards. IFAC is the global organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. IFAC is comprised of over 175 members and associates in more than 130 countries and jurisdictions, representing almost 3 million accountants in public practice, education, government service, industry, and commerce. IFAC has mission to Supporting the development of high-quality international standards; Promoting the adoption and implementation of these standards; Building the capacity of professional accountancy organizations; and Speaking out on public interest issues (IFAC, 2018).

Based on things above, this research has objectives to analyse the role of IAI, IAPI and Higher Education (University) in preparing Accounting Profession in Indonesia to face globalisation. There are two accountant associations in Indonesia; Indonesia Institute of Chartered Accountant (Ikatan Akuntan Indonesia-IAI) and The Indonesia Institute of Public Accountant (IAPI-Ikatan Akuntan Publik Indonesia).

IAI has several activities on socialising Chartered Accountant through national events and workshop to support their members in profession development and we counted as variables. IAPI also support members for audit quality, ethics and independencies which in this research will be factors that being considered. Higher Education Institutions or universities should take part on accounting profession development.

This paper is using Quantitative Method and Research were conducted on 1 August 2016 until 31 October 2016 by spreading out the questionnaires and interviewed to the Accountants from IAI, IAPI and also accounting students from Universities . Literature Review Research also taken as an approach to get the insight and deeper knowledge on Accounting Profession. The Method section will explain the quantitative data and followed by Result. In the Conclusions section, all the recommandation will be explained and and that will closing of the paper

## **LITERATURE REVIEW**

The term professional accountant describes a person who has expertise in the field of accountancy, achieved through formal education and practical experience, and who: demonstrates and maintains competence; complies with a code of ethics; held to a high professional standard; and subject to enforcement by a professional accountancy organization or other regulatory mechanism (IFAC, 2011) Professional accountants can be differentiated

from one another by certain factors such as competence, responsibilities, and services provided.

### **Institute of Public Accountant Indonesia (IAPI)**

IAPI is the only one of institution in Indonesia which certified Public Accountant and supported by Law (UU No. 5 tahun 2011) and Government Regulation Ministry of Finance (PMK 01/2016).

IAPI has vision in manifesting public accountant who have integrity, competence and international standard. Promotes growth and independence of the profession of the company public accountant. Manifesting professional of the internal and external environment a healthy and conducive to the profession of the company public accountant. Protecting the interests of the public and the company public accountant .Good governance can be realized in indonesia (IAPI, 2018)

To produce services of audit quality, the auditors must be based on standard auditing and rules ethics of public accountant. The quality of audit determined by two things that is the competency and independence of. Good quality audits require both Competence (expertise) and Independence. These qualities have direct effects on actual audit quality, as well as potential interactive effects. In addition, financial statement users' perception of audit quality are a function of their perceptions of both auditor *independence and expertise* (AICPA, 2017)

### **Indonesia Institute of Chartered Accountants (IAI)**

IAI is an organisation for chartered accountant all over indonesia. As IAI concern on Indonesia Accountant development therefore IAI consistenly develop competencies and enhance the quality of Indonesia Accountants through national events and workshops as part of the continous learning and developing Accountant to be professional and equal to international standard. As part of (IAI Global, 2016) The important role of professional accountants in Indonesia is very much acknowledged by the Vice President of the Republic of Indonesia, H.E. H.M. Jusuf Kalla. In his remarks during opening ceremony of the Regional Public Sector Conference (RPSC) IV and National Accountancy Convention (KNA) VIII, hosted by Ikatan Akuntan Indonesia (Institute of Indonesia Chartered Accountants), on December 8th, 2016 in Bandung, Vice President Kalla highlighted the role of good accountants and the trust that comes with the profession particularly to support the Government's endeavours in building the nation's economy (IAI Global, 2016)

### **Universities**

The Directorate General of Research and Higher Education to provide KKNI (Kerangka Kualifikasi Nasional Indonesia) as a big picture of mapping between Accounting Education and Professional Accountant. To prepare accounting students in Indonesia can cope with the changes of global and modernisation (Kemendiknas, 2017) in the other hand, specifically in accounting education at universities there is still no national standard that can be take as benchmark for education institution.

## **MATERIALS AND METHODS**



<i>Source:</i>		<i>Data</i>		
<i>Research</i>	<b>No</b>	<b>The target number of</b>	<b>the</b>	<b>Categories of respondents the</b>
Table <i>Respondents</i>	2.	<b>1</b>	150	A member of IAPI public accountant
		<b>2</b>	40	The management of IAI
		<b>3</b>	50	Public and Private Universities
<b>No</b>	<b>KAP</b>			<b>Respondents</b>
<b>1</b>	Public Accountant Firm (IAPI Members)			98
<b>2</b>	Accounting Service Firms (IAI Members)			31
<b>3</b>	Public and Private Universities			42
	Total			171

*Source: Data Research*

This research is using Quantitative Method with statistical tests as follows: (a) validity test (b) reliability test (c) normality test (d) Multicollinearity Test (e) Heteroscedasticity Test.

On this research there are some steps of data analysis and we are using SPSS Program version 18 and Parametric Analysis Techniques with below steps:

- the regression coefficient (Watson et al , 1993),
- the coefficients determination -r<sup>2</sup>)
- test simultaneous (F test)
- test partial (T test)
- Likert Scale

### Hypotheses

From the research framework above, this study defines some hypotheses:  
H1: Institute of Public Accountant Indonesia (IAPI) has significant role in improving, developing and supporting Accounting Profession in their readiness to face globalization.

H2: Institute of Indonesia Chartered Accountant (IAI) has significant role in improving, developing and supporting Accounting Profession in their readiness to face globalization.

H3: Universities have significant role in improving, supporting and developing Accounting Profession in their readiness to face globalization.

### Results

Table 3. *Descriptive Statistics- Ikatan Akuntan Publik Indonesia (IAPI)*

Indonesia descriptive statistics- Institute of Indonesia Public Accountant						
	N	a minimum	Maximum	Concourse	Std deviation	
The quality of an audit	98	3.36	4.86	4.0343	.31029	
Ethics the auditors	98	3.00	5.00	4.1669	.44133	
Independence of audit	98	1.92	5.00	3.0910	.74306	

IAPI	98	3.16	4.90	3.7641	.32127
To check the readiness of the profession of accountant Indonesia	98	2.40	4.80	3.7643	.46201

Source: Research data and Data processed result – SPSS 18

Table 4. Descriptive Statistics- Ikatan Akuntan Indonesia (IAI)

Descriptive Statistics-IAI						
	N	a minimum of	Maximum	concourse	Std deviation	
Licensing requirements and regulations imposed IAI to establish the	31	3.58	5.00	4.3360	.43858	
Socialization IAI	31	3.56	4.89	4.1039	.39329	
IAI	31	3.68	4.83	4.2200	.36245	
From the perception of the professional accountants IAI	31	3.25	5.00	4.0484	.43860	

Source: Research Data and Data processed result – SPSS 18

Table 5. Research Findings Statistic Descriptive-Higher Education

	N	A minimum of	Maximum	Concourse	Std deviation
Indonesia education standard system	42	3.38	5.00	4.1696	.35658
The learning process	42	3.71	5.00	4.4456	.40184
college	42	3.86	5.00	4.3076	.25626
Readiness profession accountant on perceptual college	42	3.67	5.00	4.1720	.33487

(Universities)

Source: Data processed result – SPSS 18

All variables were already tested by comprehensive tests which are validity, reliability, heteroskedasitas tests and autocorelation test. The result on Dublin Watson are below:

Table 6. Reliability Test Result - IAPI

Construct	Items	Cronbach s coefficient alpha	decision; decision of the
The quality of audit iteration 2	14	0,748	Reliable
Ethics auditor iteration 4	25	0,945	Reliable
Independence of the auditors iteration 1	12	0,893	Reliable
Readiness profession accountant indonesia iteration 1	10	0,773	Reliable

*Source: Data processed result – SPSS 18*

All data was processed by SPSS 18 and the result shows that all data were reliable.

*Table 7. IAI Reliability Test Results*

Construct	Items	Cronbach s coefficient alpha	decision; decision of the
Licensing requirements and regulations imposed iai to establish the	12	0,870	Reliable
2 the IAI iteration	9	0,726	Reliable
Readiness profession accountant on perceptual IAI iteration 2	8	0,841	Reliable

*Sources: Data processed result – SPSS 18*

Dimensions readiness profession accountant on perceptual IAI in iteration 2 with 8 items statement has the coefficients Cronbach s alpha of 0,841 > 0.60, which means Cronbach's alpha may be accepted or reliable construct.

*Table 8. University Reliability Test*

Construct	Items	Cronbach s coefficient alpha	decision; decision of the
Standard system education indonesia is iteration 1	9	0,523	Not reliabel
Standard education system indonesia iteration 2	8	0,643	reliable
The learning process iteration 3	7	0,848	Reliable
Readiness profession accountant on perceptual college iteration 1	10	0,444	Not reliabel
Readiness profession accountant on perceptual college iteration 1	9	0,633	Reliable

*Sources: Data processed result – SPSS 18*

From the table above, standard education system indonesia is 9 an item statement that he she had of the coefficient Cronbach s alpha to as much as 0,523 & than any version It; 0,60 , which means Cronbach s alpha is not may

be accepted or is not a reliable construct. Then done iteration 2 with 8 an item statement that the coefficient Cronbach s alpha to as much as 0,643 . 0,60 , which means Cronbach s alpha may be accepted or reliable construct.

Dimensions the learning process in iteration 3 with 7 items has the coefficients Cronbach s alpha of 0,848 > 0.60, which means Cronbach s alpha may be accepted or reliable construct.

The readiness of the profession of accountant from the perception of univeristies literation at 2 with 8 items statement has a Cronbach' s alpha to of 0,841; 0,60 which means Cronbach s alpha construct may be accepted or reliable .

Table 9. *Multikolinieritas all the equations*

<b>Variable</b>	<b>VIF</b>	<b>conclusion; the conclusion</b>
Perception IAPI dependent variable readiness profession accountant indonesia		
The quality of an audit	1.666	No multikolinieritas
Ethics the auditors	1.700	There is no multikolinieritas
Independence of audit		
The perception of IAPI using three dependent variables kompetessi the profession of accountant indonesia	1.042	No multikolinieritas
The quality of audit	1.666	No multikolinieritas
The auditors ethics	1.700	No multikolinieritas
Independence of audit		
The perception of IAI to establish the using three dependent variables IAI to establish the readiness to administer the program		
Regulations IAI	1.365	No multikolinieritas
Socialization IAI	1.365	No multikolinieritas
The perception of these higher learning institutes using three dependent variables of these higher learning institutes readiness to administer the program		
Standard system indonesian education	1.008	No multikolinieritas
The learning process	1.008	No multikolinieritas

Source: *Data processed result – SPSS 18*

From the testing above, to all models equation, having value VIF which is smaller than 10. Thus can be concluded that all the independent variable has no problem on multikolinieritas to all models equation.

Test heteroscedasticities aims to test whether there is dissimilarity in the regression model. Regression model is that homoskedastisitas or not occurring heteroscedasticities.

Table 10. *The test and been approved arch heteroscedasticities*

Dependent variable	Sig.	conclusion; the conclusion
The Indonesian institute of public accountant	0,6092	No heteroskedastisitas
Readiness IAI	0,9104	No heteroskedastisitas
Readiness college	<b>0,4915</b>	No heteroskedastisitas

Source: Data processed result – SPSS 18

Table 11. *Test durbin-watson dw test*

Models	DL	Du	DW	decision; decision of the
IAPI readiness institute public accountant Indonesia	1,602	1,732	2,054	decision; decision of the
IAI to establish the IAI to establish the readiness to administer the program	1,309	1,574	2,311	decision; decision of the
higher education institutes readiness to administer the program	1,391	1,600	1,711	decision

Sources: Data processed result – SPSS 18

Table 12.

*Normality Test The test and been approved normality*

Models	Sig.	decision; decision of the
IAPI readiness IAPI	0,078	Normal distribution data error
IAI readiness IAI	0,652	Normal distribution data error
College readiness college	0,055	Normal distribution data error

Sources: Data processed result – SPSS 18

### Model 1 IAPI Readiness

Table 13. *Regression Analysis IAPI*

Variable dependent		
Readiness institute public accountant Indonesia		
Variable independent	Coefficient	Sig
Constants	0,353	0,494
The quality of audit	0,419	0,008
Ethics an auditor	0,188	0,090
The independence of the audit	0,303	0,000
R-squared	0,393	
Adjusted r-squared	0,374	
F-stat	20,281	
F-prob	0,000	

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*Sources: Data processed result –SPSS18*

### **Goodness of fit models**

Adj r-squared = 0.374 = 37.4 % it means behavior or variation of the independent variable IAPI ( the quality of audit, ethics the auditors and independence of an audit) able to explain the behavior or variation of readiness profession accountant indonesia is 37.4 percent and the remaining of 62,6 % are other behavior or variation but not included in the model.

### **F Test**

Result showed F Test = 20,281 and sig dari Fstat sebesar 0,000 < 0.05 meaning Ho rejected and Audit Quality, Ethics and Audit Independencies has significant influence to Accounting Profession Readiness.

### **T Test**

#### **A. Audit Quality and Readiness of Accountant Profession in Indonesia**

The quality of audit have positive impact on readiness of accountant profession in Indonesia as shown with the coefficient regression of 0,419. The results of T test shows that the probability is 0,008 < 0.05 therefore null hypothesized is rejected means there is significant influence of audit quality to the readiness of accounting profession in Indonesia. The higher perception on the audit quality, the higher readiness of accounting profession in Indonesia.

#### **B. Ethics of the Auditors and Readiness of Accountant Profession in Indonesia**

The results of T test shows that the probability here is 0,090 > 0.05 therefore null hypothesized is rejected or there is no significant influence on ethics of auditors to readiness profession accountant Indonesia. But, found the tendency the higher ethics the auditors, the better readiness of accounting profession in Indonesia.

#### **C. Independence of an Audit and the readiness of accounting profession accountant in Indonesia.**

The results of the T test shows that the probability of T as much as 0,000 < 0,05 so that is null hypothesized is rejected or it means that independence of the audit has significant influence to the readiness of the accounting profession in Indonesia .The higher the independence of auditors can impact to the readiness of the accounting profession in Indonesia.

### **Model 2 IAI Readiness**

Table 14. *Regression analysis IAI*

Variable dependent readiness IAI		
Variable independent	coefficient; the coefficient	<b>Sig</b>
Constants	-0,325	0,520
Regulations IAI	0,364	0,003
Socialization IAI	0,681	0,000
R-squared	0,736	
Adjusted r-squared	0,717	

F-stat	38,952
F-prob	0,000

*Sources: Data processed result –SPSS 18*

### **Goodness of fit models**

Adj r-squared = 0,717 = 71.7% it means behavior or variation of the independent variable IAI ( IAI Regulation and Sosialisasi) able to explain the behavior or variation of readiness profession accountant indonesia is 71.7% percent and the remaining of 28.3% are other behavior or variation but not included in the model.

### F Test

Result showed F Test = 38,952 and sig dari Fstat sebesar 0,000 < 0.05 meaning Ho rejected and it means variable IAI (IAI Regulation and Sosialisation) has significant influence to Accounting Profession Readiness.

### T Test

#### A. IAI Regulation and the readiness of accounting profession accountant in Indonesia

The results of the T test shows that coefficient regression 0,364 and the probability of T as much as 0,000 < 0,05 so that is null hypothesized is rejected or it means that IAI regulation has significant influence to the readiness of the accounting profession in Indonesia .The higher the IAI Regulation can impact to the readiness of the accounting profession in Indonesia

#### B. IAI Sosialisation and the readiness of accounting profession accountant in Indonesia

The results of the T test shows that coefficient regression 0,681 and the probability of T as much as 0,000 < 0,05 so that is null hypothesized is rejected or it means that IAI sosialisation has significant influence to the readiness of the accounting profession in Indonesia .The higher the IAI Sosialisation can impact to the readiness of the accounting profession in Indonesia

### Model 3 Universities Readiness

Table 15. *Regression analysis Higher Education / Universities*

Variable dependent	coefficient;	the	Sig
Variable dependent	coefficient		
Constants	4,596		0,000
	-0,311		0,029
Standard system education indonesia is			
The learning process	0,196		0,114
R-squared	0,179		
Adjusted r-squared	0,137		
F-stat	4,256		
F-prob	0,021		

*Sources: Data processed result – SPSS 18*

### Goodness of fit models

Adj r-squared = 0,137 = 13.7% it means behavior or variation of the independent variable IAI (IAI Regulation and Sosialisation) able to explain the behavior or variation of readiness profession accountant in Indonesia is 13.7% percent and the remaining of 88.3% are other behavior or variation but not included in the model.

### F Test

Result showed F Test = 38,952 and sig dari Fstat sebesar  $0,000 < 0.05$  meaning  $H_0$  rejected and it means variable Standard Education System and Learning Process has significant influence to Accounting Profession Readiness.

### **T Test**

A. Standard Education System and Learning Process and the readiness of accounting profession accountant in Indonesia.

The results of the T test shows that coefficient regression -0,311 and the probability of T as much as  $0,029 < 0,05$  so that is null hypothesized is rejected or it means that Standard Education System and Learning Process has no influence to the readiness of the accounting profession in Indonesia. The higher Standard Education System and Learning Process can impact to the readiness of the accounting profession in Indonesia

### **CONCLUSIONS**

Based on the objective of this study, the findings showed that variable Institute of Public Accountant Indonesia-IAPI (Audit Quality, Ethics and Independencies) and variable Indonesia Chartered Accountant-IAI (IAI Regulation and Sosialisasi Activities: workshops, national event, conferences) the has significant influence in supporting and developing Accounting Profession in Indonesia to be ready for globalisation.

The other way around happened in another variable, there is negative relationship, no influence from Universities in preparing Accounting Profession in facing global era, it is because Accounting Education System in Indonesia do not yet have national standard in accounting education which could educate accounting students to be ready as accountant which recognized to international standard. To be ready in facing globalisation, Accounting Education Curriculum should be based on International Education Standard (IES) refers to IFAC (International Federation of Accountancy Standard) and in Indonesia, national curriculum in accounting education is not yet standardize not even based on IES yet. In the other hand, Learning Process has positive influence and it means Learning process has significant impact on preparing Accounting students to be ready in facing globalisation.

### **RECOMMENDATIONS AND RESEARCH LIMITATION**

Some recommendations based on the conclusions above (a) IAI and IAPI should enhance their quality to support their members get international recognition. (b) Accounting Education Curriculum in Universities need to be standardised and it should be based International Education Standard refers to IFAC to equip accounting students with broaden knowledge and professional skill with International Standard. As well as teaching accounting and preparing the students with qualified accounting knowledge for facing globalisation era. Research Limitation in this paper questionnaires spread out only in Jakarta therefore it should be expanded to other area other than Jakarta, to get a comprehensive picture.

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