

Readiness of Students to Take Accounting Skills Competency Test

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Abstract— It is natural and mandatory for formal or non-formal education and training parties with industry or business parties to collaborate in order to formulate labor qualification standards. Without cooperation between those who produce labor and those who use labor, the formulation of work competency standards covering aspects of knowledge, skills, and attitude cannot be produced properly. The mapping of accounting services is prepared by referring to the Regional Model Competency Standard, where the competency standard model whose development uses the function of the work process to produce goods and/or services. The purpose of this study was to determine the readiness of students to take the competency test for accounting skills. Measurement of readiness to take the accounting skills competency test is carried out by distributing questionnaires to 102 respondents. The results showed that there were still students who had not met all the qualifications required to be said to be competent.

Keywords— Workforce Qualification Standards, Accounting Services, Accounting Skills Competency Test.

I. INTRODUCTION

The arrangement of national qualifications in the field of manpower in Indonesia refers to a legal reference, the Indonesian National Qualifications Framework which is stipulated in Presidential Regulation Number 8 of 2012 [1]. The formulation of curricula in the world of education, training programs at training institutions, competency certification at professional certification bodies, and recruitment processes in the industrial world also make this regulation a reference.

Accounting is a field of science that can help companies provide company informations in the form of financial reporting, therefore accounting is also known as the language of business. Company financial reporting is prepared by accountants, however the accounting technician profession can assist the accountant's task to process transaction data to present it in the form of corporate financial reporting. In order to be useful for users to make decisions, the prepared financial reporting must be presented correctly and fairly. People who can present financial reporting that meets the principles of truth and fairness are people who have competence in the field of accounting.

The function of accounting technician services must be carried out by workers who have national and international standard competencies so that they can carry out their duties professionally. Accounting technician competencies that include knowledge, skills, and attitude can be achieved through education, training and experience, the assessment of which is based on accounting technician competency

standards. Human resources who have not reached these standards must improve their capabilities, so that they meet the predetermined competency standards.

Workforce qualification standards are formulated through cooperation between formal or non-formal education and training parties that produce workers, and industry or business parties as users of labor. The two parties formulate standards regarding work ability in the accounting field that include aspects of knowledge, skills, and attitude in implementing work according to duties and positions that are nationally recognized. Work ability that fulfills these three aspects is stated as competence, so it is called a work competency standard.

Job training must be held based on a training program that refers to work competency standards, this is regulated in Law Number 13 of 2003 concerning Manpower [2]. Work competence comes from the domains of knowledge (cognitive), skills (psycomotor), and attitude (affective), each of which is related to the ability to think, the ability to move the body with certain methods or techniques, and the ability to express one's will.

The mapping of accounting services is prepared by referring to the Regional Model Competency Standard, where the competency standard model whose development uses the function of the work process to produce goods and/or services. Meanwhile the packaging of SKKNI for Accounting, Bookkeeping and Auditor Services, Tax Consultants includes Qualifications II, III, IV, V and VI.

The purpose of certification is to ensure and maintain the competence of accounting technicians in the field of accounting, bookkeeping and audit services, as well as tax consultants so that they are competent and able to carry out their duties professionally. This certification also aims to improve the professionalism of accounting technicians in accordance with standardization validated by certification bodies, as well as improve the quality of credible professional certification in accordance with the needs of the business world and industry.

The purpose of this study was to determine the readiness of students to take the competency test for accounting skills. Mastery of accounting science and practice is an important element for workers who are said to be competent in the world of Indonesian work. This element is an inseparable part of the key competencies of the workforce. The scope of the expert accounting technician certification scheme includes accounting, bookkeeping and audit services, as well as tax consultants.

II. RESEARCH METHOD

This research was conducted to determine the readiness of students to take the competency test for accounting expertise, through the self-assessment process of the competency units being tested. Questionnaires filled out by respondent, students who will take the accounting skills competency test, are distributed through the google form application. The number of respondents was 102 people.

The research questionnaire contains statements for the qualifications of expert accounting technicians with details of the nature of the first job being able to apply their fields of expertise and utilize science, technology and/or art in their fields in solving problems and being able to adapt to the situation. Second, mastering the theoretical concepts of a particular field of knowledge in general and the theoretical concepts of special section of the knowledge field in depth and being able to solve procedural problems. Third, being able to make the right decisions, based on information and data analysis, and being able to provide guidance in choosing various alternative solutions independently and in groups. Fourth, is responsible for one's own work and can be given responsibility for the achievement of the work of the organization.

III. THE RESULTS OF THE RESEARCH

The results of the research that will be discussed in this section are the readiness of students to take the accounting skills competency test for the expert accounting technician scheme. The competency test material includes implementing the principle of supervision, implementing business communications, presenting consolidated financial reports, presenting financial performance information, presenting management accounting performance information, preparing company budgets, maintaining accounting information systems, and financial information audit process.

The unit of implementing the supervision principles includes competencies related to the skills, knowledge and work attitudes required in planning, implementing supervision and implementing performance appraisals of staff. The knowledge and skills required include (1) human resource management, (1) environmental factors, (3) recruitment, selection, transfer, promotion and placement, (4) performance appraisal, (5) industrial relations, (6) identifying environmental influences, (7) implementing supervision, (8) implementing directions, and (9) implementing performance appraisals. Critical aspects that need to be considered in this competency include (1) accuracy in making supervision plans, (2) careful identification of work environment factors, (3) accuracy in implementing supervision, and (4) accuracy in implementing assessments of staff. The results of the self assessment for the unit of the implementing the principles of supervision are presented in table 1.

TABLE 1. Implementing Supervision Principles

Competency Elements	Competency Decision	
	Yes	No
Planning supervision	64	38
Implementation of supervision	56	46
Do an assessment	84	18

The unit for implementing business communication includes competencies related to the skills, knowledge, and work attitudes needed to communicate business effectively within the organization using spoken and written language. The knowledge and skills required include (1) organizational guidelines and procedures, (2) basics of verbal and non-verbal communication, (3) provisions of business ethics, (4) methods of presenting financial data, (5) ethical considerations for handling various things (for example conflicts of interest, confidentiality, disclosure rules), (6) interpersonal and communication (for example acting as liaison, listening, and consulting), (7) using information technology for document presentation, and (8) presentation skills effective.

Important competencies are thoroughly observed in order to be able to apply competences to changing circumstances and respond to different situations on several aspects (1) accuracy in identifying message recipients, (2) accuracy in making business messages, (3) effectiveness in business communications implementation.

TABLE 2. Implementing Business Communication

Competency Elements	Competency Decision	
	Yes	No
Prepare for business communication	89	13
Create a business message	81	21
Implementation of professional business communications	64	38

The competency unit of presents consolidated financial statements relating to the skills, knowledge and work attitudes needed in preparing consolidated financial statements consisting of Financial Position Statements, Comprehensive Income Statements, Statements of Changes in Equity and Cash Flow Statements and Notes to Financial Statements, in accordance with financial accounting standards and procedures established in the company. The knowledge and skills required included (1) issuance of shares and debt securities in a stock prospectus, (2) organizational guidelines and procedures, (3) basics of bookkeeping and accrual accounting, (4) knowledge of relevant business law, (5) financial data presentation methods, (6) financial regulations (reporting system), (7) ethical considerations for handling various financial matters (conflicts of interest, confidentiality, disclosure rules), (8) computerized accounting systems, (9) business taxation regulations, (10) capital market regulations, (11) interpersonal and communication skills, (12) report preparation, presentation and measurement, (13) numeracy skills in mathematics for data calculation, and (14) information technology skills for data calculation set up and use spreadsheets and presentation of consolidated financial statements.

Critical aspects that need to be considered in this competency are (1) the correctness of compiling adjustment data and elimination data, (2) the correctness of compiling and posting the adjusting journal, (3) the truth of eliminating equity, and (4) correctness of presenting the consolidated financial statements accordingly with the capital market and limited liability company law.

TABLE 3. Presenting Consolidated Financial Statements

Competency Elements	Competency Decision	
	Yes	No
Compile consolidated data	56	46
Identifying elimination and adjustment data in the consolidated financial report	63	39
Presenting financial reports	63	39

The competency unit of presents information on financial performance related to the skills, knowledge and work attitudes needed to present information on financial performance. The knowledge and skills required include (1) financial legislation such as tax legislation, (2) financial products and market information sources such as banks, (3) principles of cash flow and budgetary control, (4) forecasting techniques, (5) methods of presenting data, (6) numerical capabilities for data computation, (7) research capabilities for data testing and management, (8) ability to estimate, estimate and analyze, (9) ability to set up and use spreadsheets.

Critical aspects that need to be considered in this competency are (1) accuracy in identifying the required financial and business performance information, (2) the correctness of calculating financial ratios, (3) the correctness of making financial performance analysis reports.

TABLE 4. Presenting Financial Performance Information

Competency Elements	Competency Decision	
	Yes	No
Identify the need for financial performance information	78	24
Calculate the required financial ratios	72	30
Prepare the results of the analysis of financial statements	86	16

The competency unit of presenting management accounting performance information is related to the skills, knowledge, and work attitudes needed to present information relevant to management for decision making. The knowledge and skills required include (1) principles of cost classification, (2) principles for establishing accountability centers, (3) concept of variant analysis, (4) budgeting concept, (5) organizational operational procedures, (6) ethical considerations in handling financial reconstruction, (7) identifying and classifying costs, (8) presenting responsibility center reports, (9) ability to seek variants and interpretations, (10) skills to compile budgets according to the prescribed format, (11) ability to write reports of proposals and recommendations, (12) to record, search, and classify financial information. Critical aspects that need to be considered in this competency are (1) accurate in calculating product and sevice costs, (2) correctness in compiling budgets, (3) accuracy in using variant analysis to determine cost effectiveness.

TABLE 5. Presenting Management Accounting Performance Information

Competency Elements	Competency Decision	
	Yes	No
Prepare operating and cost data	93	9
Analyze data	91	11
Prepare expense and budget reports	79	23
Analyze cost and budget reports	75	27
Analyze relevant cost information	58	44

The competency unit for preparing the company budget is related to the skills, knowledge, and work attitudes needed to produce a budget including operational budgets and financial budgets. The knowledge and skills required include (1) principles of budget control, (2) forecasting techniques, (3) double entry bookkeeping principles, (4) principles of statistical analysis and difference measurement, (5) accrual accounting principles and practices, (6) ethical considerations for budget forecasting and projections, (7) corporate governance principles, (8) interpersonal skills and communication skills, (9) use of information technology to set-up and analyze from a spreadsheet, (10) ability to prepare budgets, (11) ability to estimate budget components, (12) ability to document budgets, and (13) ability to monitor budget results. Critical aspects that need to be considered in this competency are (1) correctness in budgeting, (2) accuracy in estimating budget components, (3) accuracy in budgeting documents, and (4) accuracy in monitoring budget results.

TABLE 6. Preparing the Company Budget

Competency Elements	Competency Decision	
	Yes	No
Prepare budget data	82	20
Estimating the value of the budget component	61	41
Documenting the budget	80	22

The competency unit of maintaining accounting information systems is related to the skills, knowledge, and work attitudes needed to compile and maintain an accounting information system. The knowledge and skills required (1) a basic understanding of some theoretical concepts, (2) organizational policy and checking applicable procedures, (3) operation of accounting computer application programs, (4) storing and backing up files, (5) interpersonal skills and communication skills, (6) use of technology to set-up and analyze from spreadsheets. Critical aspects that need to be considered in this competency include (1) accuracy in preparing records and system requirements, (2) correctness in preparing system documentation, (3) accuracy in implementing reporting systems, (4) accuracy in reviewing and monitoring systems reporting.

TABLE 7. Maintaining Accounting Information Systems

Competency Elements	Competency Decision	
	Yes	No
Identify system requirement records	87	15
Prepare system documentation	84	18
Implementing a reporting and records system	70	32

The competency unit in implementing the financial information audit process is related to the skills, knowledge, and work attitudes needed to implementation the audit program and prepare audit work papers. The knowledge and skills required include (1) audit functions and objectives, (2) audit assignment scope, (3) organizational environment, (4) internal control system principles, (5) audit principles and programs, (6) audit program design methodology, (7) audit evidence, (8) audit work paper making techniques, (9) client business analysis, (10) evaluation of internal control systems, (11) preparation of audit programs and procedures, (12)

evaluation of audit evidence, (13) making inspection working papers.

Critical aspects that need to be considered in the competence to implementation auditing accounting information include (1) accuracy in reviewing audit planning, (2) accuracy in evaluating internal control systems (compliance tests or audits), (3) correctness in implementing audit programs, (4) the truth in presenting examination working papers.

TABLE 8. Implementing the Financial Information Audit Process

Competency Elements	Competency Decision	
	Yes	No
Review of the audit plan	70	32
Evaluating the internal control system	60	42
Design and implementation an audit program	63	39
Presenting audit working papers	79	23
Prepare an audit report	63	39

IV. CONCLUSION

Based on the processed data, there are still competency units that cannot be fulfilled by respondents. Meanwhile, to be able to be declared competent in an expertise competency test scheme, all elements and unit elements must have their competence fulfilled. The solution to the problems that occur is to provide information to potential competency test

participants about the competency units of a certification scheme for competency test for accounting expertise, so that when implementing the actual assessment, the prospective participants actually have a comprehensive understanding of the units will be tested.

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