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Accounting Graduates' Perceptions of Professional Accountant Competencies

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Abstract
Problems in employment are increasingly faced by every Bachelor graduate. Graduates who do not have competence will find it difficult to be absorbed into the workforce, therefore, to be able to compete in this era of globalization, competence in their fields is needed to prepare graduates to become a skilled and competitive workforce. An accountant is also required to be able to have competence in their field to perform accounting tasks properly so that they can maintain public trust. This study aims to analyze the accountant competencies possessed by graduates of the Accounting Study Program, Faculty of Economics and Business, YARSI University. The competency areas studied based on IAESB 2019 are intellectual skills, interpersonal and communication skills, personal skills, organizational skills. The method used in this research is qualitative with a descriptive type using a survey of respondents' perceptions. The results of this study indicate the order of the most needed is 1) personal skills, 2) interpersonal and communication skills, 3) intellectual skills, 4) organizational skills

Keywords: professional accountant, accountant competence, personal skills

JEL Classification: H26, H20, H24

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1. Introduction
The success of higher education institutions in producing quality graduates is a hope for Indonesia to compete with other countries (Mustikawati et al., 2016). In terms of relevance, measuring success requires universities to produce competitive graduates who can contribute effectively to industry and the business world, playing a role in its development (Mustikawati et al., 2016).

A crucial factor that must be addressed immediately to address workforce challenges is preparing a skilled workforce with the skills to compete with other workers. Therefore, educational institutions, particularly higher education institutions, need a response to produce competent graduates in their fields to compete (Ulum, 2017).

Today, the skills needed for accounting graduates to work in the field are getting more complicated. Graduates must not only have technical knowledge about accounting but also good social and communication skills (Mustikawati et al., 2016). A competent graduate has both knowledge in their area and the ability to use that knowledge, along with soft skills like effective communication, teamwork, and logical thinking (Suharyanti et al., 2015).

Competence is the ability of a person to do their job well, which comes from their skills and knowledge, along with the right work attitude (Sumendap et al., 2015). Every organization, whether it's a private company or government body, is set up to reach certain goals. Only when these goals are met can the organization be considered successful. Achieving success depends on having the right competencies in all parts of managing human resources. The more competencies you have, the better the performance (Hanani & Sukirno, 2016).

The International Accounting Education Standards Board (IFAC) includes the Indonesian Institute of Accountants (IAI) as one of its members. IFAC is an organization that creates accounting rules, ethical guidelines, education programs, and International Auditing Standards (ISAs) (Perwita et al., 2019: 19). To improve the skills of international accountants and build public confidence, IFAC has a group called the International Education Standards Board (IAESB), which develops and uses international education standards, also known as International Education Standards (IES), to guide professional accounting education (IAESB, 2019).

The IAESB has published educational standards called IES (International Education Standards), including the 2010 edition and the most recent version from 2019. IAESB 2019 describes professional competence as the ability to carry out a job role according to established standards and within the work environment (IAESB, 2019). To show professional competence, a professional accountant needs: a) knowledge of principles, standards, concepts, facts, and procedures, used with technical skills; b) professional skills such as intellectual abilities, communication, personal skills, and organizational skills; c) professional values, ethics, and attitudes (IAESB, 2019).

Research on the skills needed to become a professional accountant was done earlier by Nathania (2017) with accounting graduates from the Islamic University of Indonesia. The study found that technical and functional skills, interpersonal and communication skills, and organizational and business management skills are important for becoming a professional accountant. Another earlier study by Chaker & Tengku Akbar Tengku (2011) looked at accounting graduates from the Kazakhstan Institute of Management Economics and Strategic Research (KIMEP). They found that becoming a professional accountant requires skills like information development and dissemination, auditing, and interpersonal communication. This study also mentioned the professional qualities listed in IAESB 2010. However, there is not much research on the competencies of professional accountants based on IAESB 2019. Therefore, it is interesting to study the skills of professional accountants using IAESB 2019.

Based on the explanation above, the question is: Which competencies are most needed by accounting students to prepare themselves to compete in the workforce as professional accountants, according to the perceptions of accounting graduates who have worked based on the competencies in the 2019 IAESB? Basically, accounting graduates want to become professional and competent accountants after finishing their studies at university. This study aims to find out the competencies needed by accounting graduates to become professional accountants, based on the competencies in the 2019 IAESB.

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2. Literature Review and Hypothesis

Windows Theory

Donald (2007) in Dolle (2016) proposed a theory of competency by introducing the so-called "Windows" or "KSEA" theory. This theory states that the basis for access to self-development is human resource competency. Every individual's development can be viewed from the perspective of the windows: Knowledge, Skills, Expertise, and Attitude. Focusing on the competencies possessed by human resources, every individual who possesses knowledge and skills will become a reliable human resource. Reliable human resources, when supported by expertise in their field, will become human resources with capabilities. Meanwhile, resources with capabilities will be required to have a professional attitude (attitude), so that these human resources will become human resources with reliable and independent competencies (Dolle, 2016).

Action Contingency Theory and Job Performance

The action contingency theory and job performance was introduced by Boyatzis (1982). This theory explains the intersection of individual abilities, job demands, and the organizational environment. The intersection of these three is referred to as "best fit," or the best fit, because in this position, stimulation, challenge, and performance are at their maximum potential, resulting in optimal job performance (Aulia & Zaky, 2016).

Professional Accountant

According to the Big Indonesian Dictionary (KBBI), an accountant is "an accounting expert tasked with compiling, guiding, supervising, inspecting, and improving the administrative bookkeeping of a company or government agency, or an academic degree for college graduates majoring in accounting." Meanwhile, according to Surya et al. (2020: 153), professionalism is the ability or expertise possessed by someone to hold a particular position. Professional can refer to two things, firstly, a person who holds a profession, secondly, a person's performance in carrying out work in accordance with his profession (Mudlofir, 2014: 17). From the definition that has been included, it can be concluded that a professional accountant is an expert in the field of accounting, whether working in an organization or in the government, with the ability and skills.

IAESB (International Accounting Education Standards Board)

IFAC, which stands for the International Federation of Accountants, was started on October 7, 1977. It is an organization that works on creating International Standards for Auditing (ISA), codes of ethics, education programs, and accounting rules used in businesses (Perwita et al., 2019: 19). IFAC has four main groups: the International Public Sector Accounting Standards Board (IPSASB), the International Auditing and Assurance Standards Board (IAASB), the International Accounting Education Standards Board (IAESB), and the International Ethics Standards Board for Accountants (IESBA). The goal of IFAC is to help the public by sharing knowledge when accounting experts are needed, supporting strong accounting groups and firms, encouraging the use of good international standards and advice, and showing the value of professional accountants around the world. To carry out this mission, the IFAC Board created the IAESB, which is an independent group that sets standards under IFAC and is watched over by the Public Interest Oversight Board (PIOB).

The IAESB is an independent body that establishes IES (International Education Standards). The first international accounting education standards were issued in October 2003. IES have continued to evolve. Research conducted by Chaker and Tengku Akbar Tengku (2011) and Nathania (2017) used professional competency areas based on the 2010 IAESB. This study uses competency areas based on the 2019 IAESB. The differences and similarities regarding professional skills according to the IES in the 2010 IAESB and the 2019 IAESB can be compared in the following table:

Table 1. Differences between the 2019 IAESB and the 2010 IAESB

No.	*IAESB* 2019	*IAESB* 2010
1.	Mulai berlaku sejak 1 Juli 2015	Mulai berlaku sejak 1 Januari 2005
2.	Untuk menunjukan kompetensi, seorang akuntan profesional diharuskan memiliki: a) Pengetahuan tentang prinsip, standar, konsep, fakta, dan prosedur, yang diintegrasikan dan diaplikasikan dengan kompetensi teknik b) Keterampilan profesional c) Nilai, etika, dan sikap profesional	Untuk menunjukan kompetensi, seorang akuntan profesional diharuskan memiliki: a) Pengetahuan profesional b) Keterampilan profesional c) Nilai, etika, dan sikap profesional
3.	Berdasarkan yang termuat dalam *IES* 3 *IAESB* 2010, seorang akuntan profesional diharuskan untuk memiliki berbagai macam keterampilan profesional, keterampilan tersebut berupa: a) Intelektual, b) Interpersonal dan komunikasi, c) Personal, dan d) Keterampilan organisasi yang diintegrasikan oleh akuntan profesional dengan kompetensi teknis dan nilai-nilai profesional, etika, dan sikap untuk menunjukkan kompetensi profesional.	Berdasarkan yang termuat dalam *IES* 3 *IAESB* 2010, seorang akuntan profesional diharuskan untuk memiliki berbagai macam keterampilan profesional, keterampilan tersebut berupa: a) Keterampilan teknis dan fungsional b) Keterampilan Manajemen organisasi dan bisnis c) Keterampilan Personal, d) Keterampilan interpersonal dan komunikasi, e) Keterampilan intelektual dan kemampuan dalam membentuk penilaian profesional

Source: IAESB Handbook 2019 and IAESB 2010

The Indonesian Institute of Accountants (IAI) has established qualifications for professional accountants in accordance with internationally standardized guidelines. This qualification is known as the Chartered Accountant Indonesia (CA). The CA credential was created to meet the goals of accounting education and raise the caliber of work produced by accountants. Additionally, it seeks to protect those who use accounting services, uphold and strengthen public confidence in the accounting profession, and guarantee that Indonesian accountants are prepared to meet the demands of the industry in the global economy (IAI, 2020).

IAI is part of the International Accounting Standards Board (IFAC). As a member of IFAC, IAI must follow the IES, which is the main guide for developing professional accountants in Indonesia. The IES keeps changing; in 2019, a handbook was released on the IAESB website explaining the newest version of the IES. The third edition of the IES, which started being used on July 1, 2015, lists four areas of skills needed to become a professional accountant: 1) Intellectual Skills; 2) Interpersonal and Communication Skills; 3) Personal Skills; and 4) Organizational Skills. These skills are combined with technical knowledge and professional values, ethics, and attitudes to show that a professional accountant is competent (IAESB, 2019: 7).

Intellectual Skills

The ability of a professional accountant to solve problems, make decisions, and use professional judgment is referred to as intellectual skills (IAESB, 2019: 7). The ability to classify, evaluate ideas and facts, and formulate scientific principles are examples of intellectual skills (Gagne in Suprijono, 2012: 5).

Interpersonal and Communication Skills

Interpersonal and communication skills are important for a professional accountant to work well with others (IAESB, 2019: 7). These skills involve how people interact and share information, both through speaking and non-verbal cues, to make sure that both the person giving the information and the person receiving it understand each other clearly (Dahnia, 2010). Good interpersonal skills help an accountant work with others in the organization, and with these skills, the accountant can influence others, motivate them, resolve disagreements, and assign tasks to team members to reach company goals. To do this, the accountant needs strong communication skills to express ideas, listen actively, discuss issues, and clearly explain their views, whether in formal or informal settings (Chaker & Tengku Akbar Tengku, 2011). Having good interpersonal and communication skills is essential for a professional accountant to share opinions, assign tasks, and manage conflicts. As someone aiming to become an accountant, developing these skills is important to build personal value and prepare for a successful career.

Personal Skills

Personal skills are skills related to the personal attitudes and behaviors of a professional accountant (IAESB, 2019: 7). Personal skills are skills related to an accountant's abilities and attitudes. Personal skills can be developed to enhance the individual's personality and learning (Chaker & Tengku Akbar Tengku, 2011).

Organizational Skills

Organizational skills are skills related to a professional accountant's ability to work effectively with or within an organization to obtain optimal results or outcomes from available people and resources (IAESB, 2019: 7). Professional accountants combine organizational skills with 1) technical competencies and 2) professional values, ethics, and attitudes to demonstrate professional competence (IAESB, 2019: 7).

Technical Competencies

Technical competencies include both general and specialized accounting skills. Calculation, risk analysis, measurement, reporting, and legal and regulatory knowledge are some of these abilities (Chaker & Tengku Akbar Tengku, 2011). The capacity to apply professional knowledge and carry out duties in accordance with established criteria is known as technical competence (IAESB, 2019: 23). The actions and traits that distinguish a professional accountant as a member of a profession are known as professional values, ethics, and attitudes. Among these are ethical precepts that are crucial for establishing the unique traits of professional conduct (IAESB, 2019: 145).

3. Data and Method

This research is descriptive and employs a qualitative approach. The population used in this study were undergraduates from the Faculty of Economics and Business (FEB) of YARSI University, majoring in accounting, from 2017 to 2019. The sample used was accounting undergraduates from the Faculty of Economics and Business (FEB) of YARSI University who agreed to complete a questionnaire distributed by the researcher.

This study used an electronic questionnaire as a data collection technique. The questionnaire consisted of two sections: one detailing the demographics of each respondent and another containing statements regarding competencies based on the 2019 IAESB. Respondents were asked to choose their level of agreement or disagreement with the statements written based on the perceptions of professional accountants who are graduates of the Accounting Study Program, Faculty of Economics and Business, YARSI University.

4. Results

Respondent Profile

Respondents in this study were alumni of the accounting study program, Faculty of Economics and Business, YARSI University, who graduated between 2017 and 2019. The permitting process for questionnaire distribution and return was conducted from June 1, 2021, to August 13, 2021. Data was distributed to 106 Accounting graduates from the Faculty of Economics and Business, YARSI University, who were contacted by the author. The data collection consisted of questionnaire responses distributed via Google Forms, and 61 responses were obtained from accounting graduates. A summary of the questionnaire distribution is shown in Table 2 below:

Table 2. Data Collection Results

No.	Description	Amount	Percentage
1.	Questions distributed	106	100%
2.	Questions returned	61	57,547%
3.	Questions unreturned	45	42,452%
4.	Questions unrecovered	0	0 %
5.	Questions unrecoverable	61	57,547%

Source: Processed data, 2021

Validity Test

Validity testing was conducted by comparing the calculated r with the tabulated r. The table r used, with a significance level of 0.05 for a two-tailed test with a df (61-2), yielded a result of 0.2521. The first attribute is intellectual skills, with a total of 5 questions. The second attribute is personal skills, with a total of 6 questions. The third attribute is interpersonal and communication skills, with 7 questions. The fourth attribute is organizational skills, with 6 questions. The next attribute is technical competency, with a total of 46 questions contained in the 2019 IAESB IES 2. The final attribute in the 2019 IAESB competency, Values, Ethics, and Professional Attitude, consists of 12 questions contained in the 2019 IAESB IES 4. All competency area questions according to the 2019 IAESB are considered valid because the calculated r value is greater than the tabulated r value.

Reliability Test

Cronbach's Alpha will be used in the dependability test. The question can be deemed credible if the Cronbach's Alpha coefficient is more than 0.60. The Cronbach's Alpha value is 0.990, which is higher than 0.60, according to the data processing results. As a result, it may be said that every question for every variable is reliable.

Rankling Based on IAESB 2019 Competency Categories

The mean and ranking of each IAESB 2019 competency category were calculated to determine which competencies are most necessary to become a professional accountant out of the six competencies: intellectual skills, interpersonal and communication skills, personal skills, organizational skills, technical competencies, and Values, and Professional Attitudes.

Table 3. Ranking Based on IAESB 2019 Competency Categories

Competency Attributes	*Mean*	Rank
Personal Skills	4,1202	1
Interpersonal and Communication Skills	4,0164	2
Intellectual Skills	4,0131	3
Organizational Skills	3,9316	4

Source: Research results processed with SPSS 25, 2021

Table 3. shows that the most essential skills to become a professional accountant, based on the mean calculation, are personal skills, with a score of 4.1202. Next, interpersonal and communication skills came in second with a score of 4.0164. Intellectual skills came in third with a score of 4.0131. Organizational skills came in fourth with a score of 3.9316. Values, Ethics, and Professional Attitudes came in fifth with a score of 3.5956. Technical Competence came in last with a score of 3.4483.

Table 4. Personal Skills Indicators

No	Indikator	Mean	%
Personal Skills			
1	Ability to manage time and resources to achieve professional commitments	4,312	86%
2	Ability to maintain an open mind and approach to new opportunities	4,295	86%
3	Ability to demonstrate a commitment to lifelong learning	4,180	84%
4	Ability to exercise professional skepticism through questioning and critically evaluating all information	4,000	80%
5	Ability to set high personal standards for personal performance, through feedback from others, and through reflection	4,000	80%
6	Ability to anticipate challenges and plan potential solutions	3,934	79%
Average Personal Skills		4,120	82%

Source: Research results processed with SPSS 25, 2021

Personal skills competency was ranked first with an average score of 4. 120, which is 82%. Among the personal skills, the ability to manage time and resources to meet professional goals was the top performer with an average of 4. 312, or 86%. The next skill was the ability to have an open mind when facing new opportunities, with an average of 4. 295, or 86%. Third was the ability to show a commitment to learning throughout life, with an average of 4. 180, or 84%. The ability to use professional skepticism by questioning and carefully checking all information also ranked third with an average of 4. 0, or 80%. The ability to set high personal performance standards using feedback and self-reflection came in fifth with an average of 4. 0, or 80%. Lastly, the ability to foresee challenges and plan possible solutions ranked third with an average of 3. 934, or 79%.

5. Discussion

My personal skills scored a relatively high percentage of 82%, with a mean score of 4.120. The ability to manage time and resources to achieve professional commitments achieved the highest percentage, at 86%, as shown in Table 4. This is because accounting graduates must be able to manage their time effectively, as assigned tasks must be completed within specified deadlines, utilizing available resources. Secondly, accounting graduates are required to maintain an open mind. Upon entering the workforce, graduates will encounter various parties with differing perspectives and opinions. Therefore, graduates must maintain an open mind, recognizing that everyone has a different perspective, being able to take a positive view of these situations and accepting these differences. Thirdly, accounting graduates are committed to lifelong learning. Accounting knowledge is constantly evolving, keeping pace with business developments. The constant updating of financial accounting standards presents a challenge for graduates, encouraging them to continue learning and broadening their knowledge. Furthermore, accounting graduates must apply professional skepticism through questioning and critically evaluating all information. Given the inherent riskiness of accounting and corporate finance, accounting graduates must remain vigilant about all information obtained to support their work. so as not to pose a risk to themselves or the company. Fifth, accounting graduates must be able to set high personal standards for their performance. Accounting graduates who are accustomed to preparing financial reports will tend to be careful and meticulous in their work. Finally, accounting graduates must be able to anticipate challenges and plan potential solutions. Accounting graduates typically enjoy challenges and strive to face them well, taking the initiative to find solutions to any obstacles they encounter.

Personal skills are about the abilities and ways of thinking that an accountant has. These skills can be improved to make a person better at learning and growing (Chaker & Tengku Akbar Tengku, 2011). People who have good personal skills can explain their ideas clearly and pay attention when others are talking. They also bring a positive attitude to work, which helps create a good and healthy work environment (Doyle, 2020). Company leaders look for employees with strong personal skills because they are more likely to achieve good outcomes for the company. These people are usually dependable, meet their deadlines, and finish their work effectively (Doyle, 2020).

Based on the learning outcomes of personal skills at IAESB 2019, it is shown by the attitudes of graduates, including a commitment to lifelong learning, applying professional skepticism through questioning and critical assessment of all information, setting high personal standards for personal performance, through feedback from others and through reflection, managing time and resources to achieve professional commitments, anticipating challenges and planning potential solutions and applying open thinking to new opportunities.

6. Conclusion

According to YARSI University accounting graduates from 2017 to 2019, professional accountants should have certain key skills as listed in the 2019 IAESB Handbook. These include intellectual skills, the ability to work well with others, strong communication skills, personal qualities, and good organizational abilities. The graduates from YARSI University between 2017 and 2019 identified four main qualities that are important for becoming a professional accountant: 1) personal skills, 2) interpersonal and communication skills, 3) intellectual skills, and 4) organizational skills.

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