


INTEGRATING PROFESSIONAL VALUES AND ETHICS IN IES-IFAC TO ACCOUNTING PROFESSIONAL EDUCATION IN INDONESIA

Jurana Jurana^A, Unti Ludigdo^B, Ali Djamhuri^C, Yeney Widya Prihatiningtias^D



ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 10 June 2023</p> <p>Accepted 07 September 2023</p>	<p>Purpose: This paper aims to reveal the reality of Accounting Professional Education (PPAk) from the context of the educational dimension. This is done to open public awareness regarding what is happening behind the implementation of PPAk.</p>
<p>Keywords:</p> <p>Accounting Education; Professional Ethics; Professional Values; Professional Education; IES-IFAC.</p>	<p>Theoretical framework: This research was carried out motivated by the results of the news showing the decline in the existence of PPAk and the concerns of researchers regarding how the current Accounting Professional Education is organized based on the educational dimension.</p> <p>Design/methodology/approach: This research was conducted by taking 10 informants, the informants consisted of 3 students (prospective accountants) and 7 accountant educators who teach at PPAk.</p> <p>Findings: The research findings show that the humans that PPAk wants to create are humans who will submit and comply with IFAC.</p>
	<p>Research, Practical & Social implications: The reality of educational materials in PPAk can be seen from the syllabus that has been set. The syllabus contains seven competencies that must be mastered by students. The seven competencies are divided into seven compulsory courses. The seven courses include: 1) corporate reporting; 2) strategic management and leadership; 3) corporate governance and ethics; 4) advanced management accounting; 5) tax management; 6) advanced financial management; 7) information system and internal control.</p> <p>Originality/value: Based on these findings, it can be said that PPAk is education formed from, by and for IFAC on behalf of international equality of expertise.</p>
	<p>Doi: https://doi.org/10.26668/businessreview/2023.v8i9.2910</p>

INTEGRANDO VALORES PROFISSIONAIS E ÉTICA EM IES-IFAC PARA EDUCAÇÃO PROFISSIONAL CONTÁBIL NA INDONÉSIA

RESUMO

Objetivo: Este artigo pretende revelar a realidade da Educação Profissional Contábil (PPAk) a partir do contexto da dimensão educacional. Isso é feito para abrir a conscientização pública sobre o que está acontecendo por trás da implementação do PPAk.

^A Associate Professor. Department of Accounting, Faculty of Economics and Business, Universitas Tadulako, Palu, Indonesia. E-mail: jurana.untad@gmail.com Orcid: <https://orcid.org/0009-0006-7192-8086>

^B PhD in Accounting Science. Department of Accounting, Faculty of Economics and Business, Universitas Brawijaya, Malang, Indonesia. E-mail: uludigdo.unbraw@gmail.com Orcid: <https://orcid.org/0000-0003-3687-6277>

^C PhD in Accounting Science. Department of Accounting, Faculty of Economics and Business, Universitas Brawijaya, Malang, Indonesia. E-mail: adjamhuri.unbraw@gmail.com Orcid: <https://orcid.org/0000-0003-2593-3598>

^D PhD in Accounting Science. Department of Accounting, Faculty of Economics and Business, Universitas Brawijaya, Malang, Indonesia. E-mail: ywprihatiningtias.unbraw@gmail.com Orcid: <https://orcid.org/0000-0003-3663-2782>

Estrutura teórica: Esta pesquisa foi realizada motivada pelos resultados da notícia mostrando o declínio na existência da PPAk e as preocupações dos pesquisadores sobre como a atual Educação Profissional Contábil é organizada com base na dimensão educacional.

Design/metodologia/abordagem: Esta pesquisa foi realizada levando 10 informantes, os informantes consistiam de 3 estudantes (contadores potenciais) e 7 educadores contadores que ensinam na PPAk.

Constatações: Os resultados da pesquisa mostram que os seres humanos que o PPAk quer criar são humanos que vão submeter e cumprir com a IFAC.

Investigação, implicações práticas e sociais: A realidade dos materiais educativos no PPAk pode ser vista a partir do programa que foi definido. O programa contém sete competências que devem ser dominadas pelos alunos. As sete competências dividem-se em sete cursos obrigatórios. Os sete cursos incluem: 1) relatórios corporativos; 2) gestão estratégica e liderança; 3) governança corporativa e ética; 4) contabilidade de gestão avançada; 5) gestão fiscal; 6) gestão financeira avançada; 7) sistema de informação e controle interno.

Originalidade/valor: Com base nessas constatações, pode-se dizer que PPAk é a educação formada a partir de, por e para a IFAC em nome da igualdade internacional de especialidade.

Palavras-chave: Educação Contábil, Ética Profissional, Valores Profissionais, Educação Profissional, IES-IFAC.

INTEGRACIÓN DE LOS VALORES PROFESIONALES Y ÉTICOS EN LA IES-IFAC PARA LA CONTABILIZACIÓN DE LA EDUCACIÓN PROFESIONAL EN INDONESIA

RESUMEN

Objetivo: Este artículo pretende revelar la realidad de la Educación Profesional Contable (PPAk) desde la dimensión educativa. Esto se hace para crear conciencia pública sobre lo que está sucediendo tras la implementación del PPAk.

Estructura teórica: Esta investigación se llevó a cabo impulsada por los resultados de las noticias que muestran la disminución de la existencia de PPAk y las preocupaciones de los investigadores acerca de cómo se organiza la actual Educación Profesional en Contabilidad en base a la dimensión educativa.

Diseño/metodología/enfoque: Esta encuesta se realizó con 10 informantes, los informantes consistieron en 3 estudiantes (posibles contadores) y 7 educadores contables que enseñan en el PPAk.

Conclusiones: Los resultados de la investigación muestran que los seres humanos que el PPAk quiere crear son seres humanos que van a someterse y cumplir con la IFAC.

Repercusiones de la investigación, prácticas y sociales: La realidad de los materiales educativos en el PPAk se puede ver en el programa que se ha definido. El programa contiene siete competencias que deberían ser dominadas por los alumnos. Las siete competencias se dividen en siete cursos obligatorios. Los siete cursos incluyen: 1) informes institucionales; 2) gestión estratégica y liderazgo; 3) gobernanza empresarial y ética; 4) contabilidad de gestión avanzada; 5) gestión tributaria; 6) gestión financiera avanzada; 7) sistemas de información y control interno.

Originalidad/valor: Sobre la base de estas conclusiones, se puede decir que el PPAk es la educación formada por, por y para la IFAC en nombre de la igualdad internacional de especialidad.

Palabras clave: Educación Contable, Ética Profesional, Valores Profesionales, Educación Profesional, IES-IFAC.

INTRODUCTION

The PPAk curriculum currently describes the reality of implementing accounting education in Indonesia. The PPAk curriculum illustrates that corporate values have become the dominant values in implementing PPAk. Corporate values have become core values defeating academic values which should be the basis of educational institutions (Truan & Hughes, 1999). This is evident in the international education standards (International Education Standards/IES) referred to by PPAk. The PPAk curriculum and syllabus have also been designed by IFAC to meet the terms and conditions of becoming a professional accountant (Fahriani, 2012). It was

published to establish a global benchmark for the education and development of professional accountants. In IES 2 by IFAC (International Federation of Accountants) only requires fields of knowledge and expertise, which are related to 1) accounting, finance and related knowledge; 2) organizational and business knowledge; and 3) information technology knowledge and competence.

There are 7 (seven) international standards stipulated by IFAC through the IESs as a minimum requirement for obtaining qualifications as a professional accountant. The seven standards cover the education, practical experience, and professional development sections on an ongoing basis, including first, IES 1, Entry Requirements to a Program of Professional Accounting Education which describes the requirements for entering accounting professional education and practical experience. Second, IES 2, Content of Professional Accounting Education Programs which formulates knowledge material in accounting professional education programs (as described in the previous paragraph). Third, IES 3, Professional Skills Contents, which determines the combination of skills required by each candidate to qualify as a professional accountant. These skills include intellectual, technical and functional, personal, interpersonal and communication, as well as organizational and business management. From the three standards mentioned, it is clear that the aspects of pragmatism and anthropocentrism dominate IFAC in determining its policies.

Failure in accounting education in general cannot be separated from the accounting structure which is still based on the principles of 'spiritual vacuum' and 'moral erosion' (Hawley, 2005). For example, currently accounting education is only limited to teaching in the form of transfer of knowledge and transfer of skills related to corporations, it has not yet reached education in the form of transfer of values, transfer of morals, transfer of culture and religious behavior towards humanizing human beings (Mokhlis et al., 2021). Whereas values, morals, culture, and religion are fundamental human needs. The symptoms of current capitalism, anthropocentrism, pragmatism and hedonism (KAPH) are very clearly visible in the current implementation of PPAk education. For example, lecture material that is required is only accounting material in conventional economics. Therefore, accounting education should be transformed so that students can gain a critical appreciation of the subject matter (Kareem et al., 2022; Saravanamuthu, 2015). IFAC has made accounting education a tool to serve corporate interests (Amernic & Craig, 2004; Mayper, et al, 2005). Truan & Hughes (1999) state that the academic philosophy and content of accounting education is a response and complement to the

practical application based on the authoritarian paternalistic XIX century. The academic philosophy and content of such accounting education is established as such.

RESEARCH METHODS

This article aims to reveal the reality of Accounting Professional Education (PPAk) from the context of the educational dimension. This is done to open public awareness regarding what is happening behind the implementation of PPAk. This research was conducted by taking 10 informants, the informants consisted of 3 students (prospective accountants) and 7 accountant educators who teach at PPAk. This research was carried out motivated by the results of the news showing the decline in the existence of PPAk and the concerns of researchers regarding how the current Accounting Professional Education is organized based on the educational dimension.

This research is a study using a constructive approach to reveal how the reality of PPAk is based on its educational dimensions. Through this approach, researchers hope to be able to open up space for a critical understanding of the various problems contained in PPAk. The mission of this constructive approach is to make philosophy and science an emancipatory praxis. This can be interpreted that philosophy and science must be able to become a force that can free a person from all forms of domination or the restraints of various structures of domination (Hardiman, 2009). In addition, Burrell & Morgan (1979) and Chua (1986) explained that the reason for the critical paradigm used in research is to liberate (to emancipate) and change (to transform). The critical paradigm is a paradigm that takes sides and is not neutral. This is done is to take sides and carry out emancipation for those who are oppressed in a social reality, both consciously and unconsciously. This partiality is carried out to liberate humans from colonialism or slavery. that's why this constructive approach is used to free PPAk from the shackles of capitalism and pragmatism which tend to be anthropocentric and hedonic.

The informants in this study consisted of students and accountant educators. This research was conducted by interviewing the informant regarding the reality of PPAk from the context of the educational dimension. Therefore, this study selected 10 informants incidentally consisting of students and accountant educators. The students had the initials ELE, FRR, IKD, while the teaching accountants had the initials S, AN, DS, ES, TS, SL and SR.

Retrieval of research data was carried out by means of in-depth interviews with the informant. Interviews with informants were carried out repeatedly on the sidelines of learning activities at PPAk. Interviews with informants were conducted at PPAk at one of the leading

universities in Indonesia. Furthermore, the educator accountant informants who were interviewed during the learning process at PPAk. From the results of interviews with ten informants, a critical analysis was then carried out on the findings obtained.

RESULTS

The research findings produce a reality related to the values of capitalism, anthropocentrism, pragmatism, and hedonism which form the values of PPAk. Therefore, in order to make the direction of the discussion of this chapter more systematic, the discussion related to the current PPAk reality will be disclosed based on the order of the dimensions that make up the PPAk. These dimensions include the desired human being (consisting of educators and students), educational goals, educational methods and materials.

The Desired Human Reality (Educators and Students) by PPAk

Every human being has lofty ideals in his life. Through education, humans strive to realize what they aspire to. Likewise, in education, every education has a direction to form the desired human being. Following are some of the views from informants (students) regarding the desired/expected human beings from educational outcomes in PPAk.

“The human beings that PPAk wants are of course human beings who are professionals in the field of accounting, namely human beings who understand and master the science of accounting.”(ELE expression)

ELE reveals that the human being that PPAk wants is a professional human being in the field of accounting. The professional human being in question is a human being who understands and masters accounting science. This scientific understanding and mastery are used when in the world of work. A similar expression is also stated by the following FRR:

“A person with discipline and integrity. The discipline in question is the discipline in the ethics of the accounting profession, bearing in mind that the implementation of PPAk does not only review the material to be tested to obtain certification, but how to understand accounting procedures and professional ethics of an accountant, so that in the future an accountant is able to carry out his functions according to applicable standards. . While the intended integrity is the attitude or character possessed by an accountant, in which he is able to maintain his independence and be consistent in behaving, as stipulated in professional ethics.” (FRR expression)

The Reality of Educational Goals in PPAk

PPAk aims to produce graduates who have expertise in the accounting profession and provide accounting professional competence. This was also expressed by TS as the chairman

of IAPI in Indonesia and an accounting educator at one of the leading universities in Indonesia. In this sub-chapter the researcher will reveal how the educational goals of PPAk are from the context of students and educators.

When viewed from the perspective of students, researchers are increasingly interested in knowing what the real goals of students are to study at PPAk? Do you want to seek knowledge? Or is it aimed at getting a job easily? Or is there another goal? EL replied:

"You got an Ak degree, but you have to go through the CA exam first hehehe... the goal is to be registered as a professional accountant, ma'am, to support you in finding a job too"

ELE's answer stated that his goal of studying at PPAk was to obtain an Ak degree. Obtaining the Ak degree was done so that he could be registered as a professional accountant so as to make it easier for him to find work. In pursuing this education, Eria had to go through difficulties which she said weighed heavily on her. The difficulty that Eria meant in her words was the difficulty during the CA exam. The phrase is stated by ELE in the following continuation of his story:

"The CA exam is difficult ma'am, there are a number of subjects that we have to understand the basics of, while most of the courses are more about presentation of material. Even though the ultimate goal is to work on the problem. It is hoped that friends should have focused on practice questions from the start. Especially for MKL (Advanced Financial Management) and AML (Advanced Management Accounting) courses.

According to ELE the CA exam was very difficult for him. This is because during education in PPAk, educators generally use the discussion method when teaching so that sometimes the basic material that needs to be known becomes neglected. According to ELE, if their graduation is based on their ability to solve questions from the CA exam, then the teaching method should be given by doing practice questions so that they are good at working on and solving these questions properly and correctly.

"The aim of PPAk is to educate accounting graduates to obtain an accountant degree (Ak). In accordance with the provisions of PMK No. 25/PMK.01/2014, one of the requirements to hold an accountant title is that one must pass Accounting Professional Education or pass a professional accountant certificate exam and the PMK also states that Accounting Professional Education includes lectures and professional accountant certification exams. (AN's expression)

"Produce competent human resources in accounting" (ES phrases)

Several other expressions from educators related to the goals of PPAk which are in line with these expressions describing that education in PPAk is indeed designed to prepare students

to become ready-to-use workers. They support PPAk as a means to prepare students to work in the accounting field. In general, they stated that there was nothing wrong with the aims of education at PPAk. This can also be seen from the curriculum, teaching materials, and learning methods that support this direction (discussed in the next sub-chapter). The thoughts of some of these lecturers can represent the thoughts of the general lecturers who teach at PPAk throughout Indonesia. This proves that PPAk lecturers generally support the pragmatism of accounting education at PPAk.

Based on the expressions stated by some of the students and educators above, it can be concluded that the purpose of education in PPAk was deliberately formed to prepare students to enter the world of work in the accounting field. This is done to follow what is stated explicitly by IFAC, because the implementation of PPAk in Indonesia refers to the IES (International Education Standards) issued by IFAC through one of the boards that organizes international accounting education, namely the IAESB (International Accounting Education Standards Council). The reference for the implementation of PPAk in Indonesia is in IES because IAI KAPd as an organization that manages the interests of accounting education in Indonesia drafted the Indonesian Accounting Education Standards (SPAI) whose contents adopted IES-IFAC (Kamayanti, 2011). The results of Kamayanti's research (2011) even show that SPAI is a translation and summary of IES (1-8).

The Reality of Educational Materials in PPAk

The previous sub-chapter explained that the purpose of PPAk is to produce competent professional accountants who are able to make a positive contribution to the society in which they work. Therefore, the reality of educational materials in PPAk is directed to achieve these educational goals. The educational material taught has been standardized by IAI in SPAI. The following are the results of interviews with informants when researchers asked about educational materials in PPAk:

"With regard to PPAk material nationally it has been standardized through the CA syllabus and module issued by IAI". (FRR expression)

FRR revealed that the material taught at PPAk had been standardized by IAI. Standard teaching materials have been made in the form of syllabi and modules. Based on the syllabus and modules, they obtain knowledge material that they must master. The same thing was also expressed by the following informants:

"For the material, we focus on the modules given by the CA, then we present what is in the module per chapter per group. If the module is incomplete, there is usually a supporting book too. (ELE expression)

ELE's expression shows that the material they obtained has been made in the form of modules. From that module they were told to study and present it in one group. According to him, if the module is incomplete, they will look for it in supporting books with a similar material scope. The subject matter is divided into seven courses as IKD says:

"PPAk teaches seven courses, all of which are subjects that will be closely related to the professional world in the future" (IKD expression)

According to IKD there are seven compulsory subjects taught in PPAk. According to him, the seven courses are closely related in the future professional world (while in the world of work). Therefore, they must master the seven subjects so that later they can do their job properly and accurately. Furthermore, F's expression is in line with the previous informant's statement regarding learning material in PPAk:

"In PPAk there are 7 compulsory courses that must be mastered by PPAk students for 2 semesters. These courses are corporate reporting, professional ethics and corporate governance, strategic management and leadership, tax management, advanced management accounting, advanced financial management, information control systems and internal controls. It seems clear that the course material is believed to be able to produce the quality of PPAk graduates needed by the job market, in this case the business world which involves and requires the professional staff and expertise of an accountant." (Expression F)

Informant F's answer shows that in PPAk there are 7 compulsory courses that must be followed by students for 2 semesters. The seven subjects are corporate reporting, professional ethics and corporate governance, strategic management and leadership, tax management, advanced management accounting, advanced financial management, information control systems and internal control. Informant F is aware and confident that these 7 courses can produce the quality of PPAk graduates needed by the job market, namely, the business world.

The competencies expected from corporate reporting courses include: 1) mastering the basic framework for preparing and presenting financial reports and global financial reporting standards as a basis for professional judgment in determining accounting policies that reflect the economic substance of an entity; 2) determine the appropriate accounting treatment in accordance with the substance of the transaction in order to prepare relevant and reliable financial reports; 3) can prepare other reports to external parties in accordance with global standards, including sustainability reports, GCG reports, CSR reports; 4) evaluate the adequacy

of corporate reports. Thus, the competence expected from corporate reporting is mastering various matters related to the preparation of corporate reporting.

The competencies expected from strategic management and leadership courses include: 1) being able to understand and analyze the external environment to identify challenges and opportunities for corporate business; 2) understand and analyze the internal corporate environment to identify corporate strengths and weaknesses; 3) understand the concept of leadership and evaluate the leadership system in the formulation and implementation of strategies. From the several competencies expected from strategic management and leadership courses, it can be concluded that in this material students are expected to master the concept of developing corporate management strategies both internally and externally and the concept of leadership in order to improve company progress.

Meanwhile, the competencies desired from corporate governance and ethics courses include: 1) performing their role as professional accountants to uphold good governance; 2) understand the principles of corporate governance that apply globally; 3) understand the benefits of good corporate governance practices; 4) be able to analyze and evaluate corporate governance practices; 5) understand the principles of corporate social and environmental responsibility that apply globally; 6) understand the concept of business ethics and professional accounting professional ethics. Of the several competencies expected from corporate governance and ethics courses, the desired ability of students is to master corporate governance and ethics that have been standardized by the global world (from IFAC).

The Reality of Educational Methods in PPAk

This sub-chapter describes an overview of educational or learning methods in PPAk. Every university in Indonesia has different learning methods. This is because the learning method used depends on each educator. Based on the results of research on PPAk in Indonesia, generally the learning methods they use are TCL (Teacher Centered Learning), discussion or SCL (Student Centered Learning), and a combination of the two. The following are the results of interviews with informants regarding the educational or learning methods used in PPAk.

"I think the educational method at PPAk will not be the same on every campus because it relates to how education at PPAk is mixed and conveyed to students. This obviously depends on the lecturers who teach and the character of the students as recipients. There are lecturers who only explain and students listen and there are also lecturers who order us to have group discussions" (IKD expression)

According to IKD, the educational methods in PPAk are different for every PPAk in Indonesia. The method depends on each educator who teaches it. Educators have their own characteristics in teaching the material to be delivered. Some lecturers teach by explaining the existing material and some provide opportunities for students to discuss the material being studied every week. The same thing was also conveyed by F, the following explanation:

"With a face-to-face learning model from a teacher who conveys theoretical material and interesting cases that have occurred for each subject" (Expression F)

F revealed that every week they were taught face-to-face and the instructor delivered lecture material according to the syllabus and modules that were distributed to them. In addition, material is also taught by solving cases that have occurred both in Indonesia and internationally. These cases certainly interest them and become a provision for them when they are in the world of work.

"In my opinion, the learning method at PPAk is quite good, but there are several notes: 1) there are several lecturers who teach but do not comply with the syllabus; 2) the name of the professional field which in the end is prepared to become practitioners in the field of accounting, should discuss and resolve more related cases, so that the intellect and abilities of PPAk participants can be tested in the future; 3) the PPAk class seemed to only review material that had been obtained during the Bachelor's degree by using a lot of presentation methods; 4) then the implementation of practice questions related to the CA exam is only at the end of the semester, it would be nice in 1 semester to be carried out 2 times in the hope of increasing the provision of PPAk participants who pass the exam in each session are very few. (FR expression)

There are interesting things from the FR expression. According to FR, the learning method in PPAk is quite good. However, according to him, in the PPAk where he studied, there were several lecturers who taught lecture material not in accordance with the syllabus given. Even though according to him the professional field should be prepared to become practitioners in the field of accounting. Where they should discuss and solve more cases related to accounting, so that the thinking power and abilities of students can be tested. Apart from that, according to the FR, the PPAk class seemed to only review material that had been obtained during the Bachelor's degree and mostly used the presentation method. FR also said that the practice of CA questions should not only be done at the end of the semester, but done twice in each semester. This is done in order to increase the readiness of students to take the CA exam, because so far very few participants have passed.

Furthermore, the following is the response of informant S as an educator at PPAk and a member of IAI:

"From learning I think it is sufficient because in PPAk the emphasis is on mastering accounting skills that are applied to companies and adjusted to applicable accounting standards." (expression S)

Informant S revealed that so far, the learning methods in PPAk have been adequate. The learning method used is that it places more emphasis on mastering accounting skills that are applied to a company and adapted to the standards that apply in Indonesia. This is done so that students master their professional field in the future. Meanwhile, ES revealed that the educational methods applied to PPAk were still classical in nature and could not be directly put into practice in the industrial world. The following is ES's statement "The learning method is classical without any real practice in the industrial world".

Based on the results of the interviews with the students and educators above as well as the results of observations in the field, it can be concluded that there are several educational or learning methods carried out in PPAk. The learning method depends on the way that is done and chosen by educators. This method is generally carried out in three ways, namely first by means of educators teaching students monotonously, while educators listen carefully and act passively. This method is known as the TCL (Teacher Centered Learning) learning model. This method is usually carried out in courses that require explanation before practice is carried out. Second, the way students are more active in discussing, solving problems and making decisions from cases that have ever existed. Discussions were carried out in groups, while the lecturer acted as a facilitator. This method is known as SCL (Student Centered Learning). This method is usually carried out in courses whose material according to educators can be understood by students independently such as information systems and internal control courses. Third, by combining the TCL and SCL methods. Some educators in PPAk also choose a combination of these two methods. This is done so that students understand more and master the material provided in PPAk. Through this method educators and students are equally active in providing an understanding of the material presented in PPAk.

DISCUSSION

Based on the explanations that have been put forward in this chapter, it can be seen clearly and in detail about the picture of the reality of education in PPAk. Starting from the desired human, educational goals, educational materials, and educational or learning methods carried out. As a whole it has become one direction in achieving what is expected of education in PPAk. The hope is to make students become professional accountants who master the

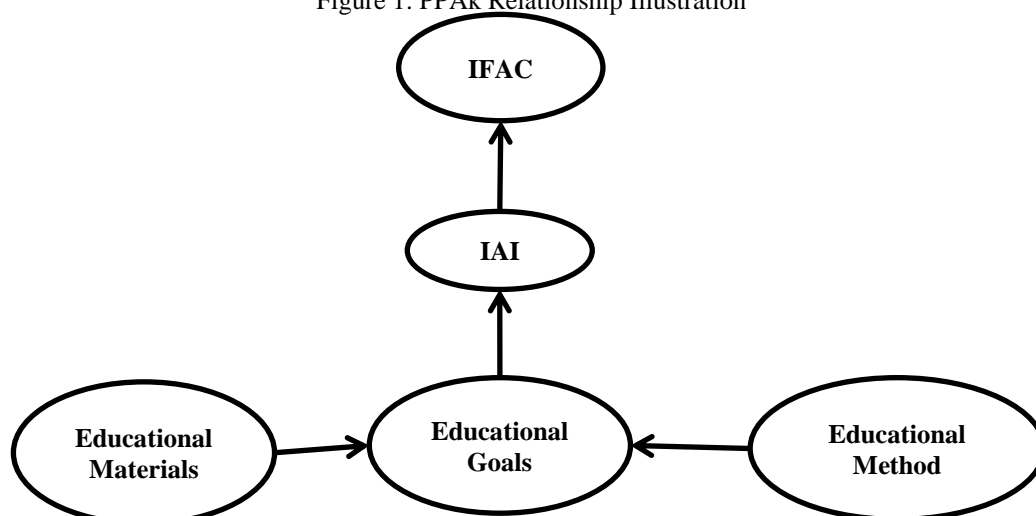
expertise in the accounting profession and provide accounting professional compensation in accordance with IFAC's goals in establishing an education.

The accounting profession acquired is used to meet the needs of the accounting job market in general. The professional accountant job market is large or small corporations whose basic goal is to gain as much profit or profit as possible. The maximum profit obtained is the effort made to satisfy and fulfill the wishes of the owners of the corporation. Thus, the ultimate goal of the formation or creation of human beings desired by PPAk is the fulfillment of the wishes of the stakeholders.

This is in accordance with the thinking of IFAC as an international accounting federation. IFAC has succeeded in making education a means to produce market-oriented workers. Not only that, IFAC also succeeded in making the market oriented to IFAC. Through this chain of power, IFAC becomes the most powerful institution and can regulate the direction of accounting education (Kamayanti, 2011) including PPAk. It is also through this chain of power that IFAC represents existing capitalism.

Based on some of the descriptions above, it can be said that accounting education, including PPAk, is education formed from, by and for IFAC on behalf of international equality of expertise. IFAC has succeeded in subduing accounting education and creating and expanding its following through education to continue to maintain and hold the apex of power in accounting. The real ruler of the world, namely God, seems to be covered and replaced by other rulers. Thus, the findings related to the description of the reality of PPAk in this chapter can be seen in the matrix Table 1 and Figure 1.

Figure 1. PPAk Relationship Illustration



Source: Prepared by the authors (2022)

Table 1. Matrix of Findings from PPAk Reality Picture

Education Dimension	Explanation	Information
Desired human	Professional people in the field of accounting who are capable, competent, disciplined, have integrity and can carry out their professional responsibilities in the world of work properly and correctly according to standards by IFAC, or people who will submit and comply with IFAC.	As per IFAC standards
Educational Goals	The purpose of education in PPAk was formed to prepare students to enter the world of work in accounting.	The purpose of accounting education (including PPAk) is to produce competent professional accountants who are able to make a positive contribution to the society in which they work (IFAC Education Committee, 2003:27)
Educational Materials	1) corporate reporting; 2) strategic management and leadership; 3) corporate governance and ethics; 4) advanced management accounting; 5) tax management; 6) advanced financial management; 7) information system and internal control.	Syllabus, modules and competencies determined by IFAC
Methods of education / learning	SCL in explanation courses and TCL for calculation, analysis and reasoning courses.	In accordance with the method used by educators

Source: Prepared by the authors (2022)

The fourth standard of IES 4 (Professional Values, Ethics and Attitudes) defines the professional values, ethics and attitudes of a professional accountant that must be acquired during an educational program in order to qualify as a professional accountant. The fifth IES 5, Practical Experience Requirements which formulate practical experience requested by IFAC member professional organizations to their members in order to obtain qualifications as professional accountants. Sixth IES 6, Assessment of Professional Capabilities and Competence which formulates requirements as a final assessment of the capabilities and professional competence of candidates before being declared qualified as a professional accountant, and seventh IES 7, Continuing Professional Development which formulates knowledge materials and various professional education programs that required after obtaining qualifications as a professional accountant. Of the seven standards that have been set, it can be said that all activities related to the accounting profession have been regulated by IFAC. In other words, through these standards IFAC can master by establishing and regulating various things that exist in the accounting profession, including the desired values and morals in accounting profession education. Even though the values and morals that are set are not necessarily in accordance with the values contained in a country, including Indonesia. For example, religious values and togetherness which are not contained in these standards are even

more inclined to understand individualism which is not in accordance with Indonesian culture. Thus, it can also be said that IFAC through established standards seeks to create human (accountants) 'machines' that are in accordance with what is desired (by the maker). This is also one of the factors of failure in professional accountant education, so that PPAk fails to cultivate the potential and intelligence that is actually found in each of their students.

CONCLUSION

This research reveals various realities related to the philosophy that forms PPAk today, especially those related to the values of capitalism, anthropocentrism, pragmatism, and hedonism which are the values that form PPAk. The description of the reality of PPAk is explained based on the dimensions that make up PPAk. These dimensions include the desired human being, educational goals, educational materials and methods. Based on the results of the interview, it was explained that the human being expected/desired by PPAk is a professional human being in the field of accounting who is disciplined, has integrity and can carry out his professional responsibilities properly and correctly. The professional responsibility in question is a responsibility that is in accordance with what has been standardized by IAI in the Indonesian Accounting Education Standards (SPAI). The standard adopts the standard issued by IFAC. Thus, the humans that PPAk wants to create are humans who will submit and obey IFAC. Meanwhile, the purpose of education in PPAk was deliberately formed to prepare students to enter the world of work in the accounting field. This is done to follow what is stated explicitly by IFAC, because the implementation of PPAk in Indonesia refers to the IES (International Education Standards) issued by IFAC through one of the boards that organizes international accounting education, namely the IAESB (International Accounting Education Standards Council). The reference for the implementation of PPAk in Indonesia is in IES because IAI KAPd as an organization that manages the interests of accounting education in Indonesia drafted the Indonesian Accounting Education Standards (SPAI) whose contents adopted IES-IFAC.

The reality of educational materials in PPAk can be seen from the syllabus that has been set. The syllabus contains seven competencies that must be mastered by students. The seven competencies are divided into seven compulsory courses. The seven courses include: 1) corporate reporting; 2) strategic management and leadership; 3) corporate governance and ethics; 4) advanced management accounting; 5) tax management; 6) advanced financial management; 7) information system and internal control.

Of the seven compulsory courses above, the competence that PPAk students want to produce is the ability to carry out work roles in a corporate environment by following international standards set by IFAC. Based on this, students are deliberately led, prepared, trained and conditioned as if they are working in a company, so that the composition of the practice applied to PPAk is more dominant than accounting science. This of course makes student creativity seem to be turned off and led to passive behavior. Thus, education in PPAk is indeed directed to produce professional accountants with standardized quality accountants in Indonesia and internationally. From the results of the interviews and observations, it was also found that some of the wishes of the students were that training on CA questions should have been carried out earlier so that they were better prepared to work on and solve the questions given in the CA exam. This shows the pragmatic attitude of students who prioritize the results to be obtained compared to the process they go through in the educational process. Based on some of the descriptions above, it can be said that accounting education, including PPAk, is education formed from, by and for IFAC on behalf of international equality of expertise. IFAC has succeeded in subduing accounting education and creating and expanding its following through education to continue to maintain and hold the apex of power in accounting.

REFERENCES

- Amernic, J., & Craig, R. (2004). Reform of Accounting Education in the Post-Enron Era: Moving Accounting “Out of the Shadows.” *ABACUS*, 40(3), 342–378. <https://doi.org/10.1111/j.1467-6281.2004.00162.x>
- Aspromourgos. (2012). The Managerialist University: An Economic Interpretation. *Australian Universities' Review*, 54(2), 44–49.
- Burrell, G., & Morgan, G. (1979). Sociological paradigms and Organisational Analysis: Elements of The Sociology of Corporate Life. In Heinemann Educational Books. London.
- Chua, W. F. (1986). Radical Developments in Accounting Thought. *The Accounting Review*, 61(4), 601–631.
- Cunningham, J. (2013). Praxis Exiled: Herbert Marcuse and The One Dimensional University. *Journal of Philosophy of Education.*, 47(4), 537–547. <https://doi.org/10.1111/1467-9752.12037>
- Dewantara, K. H. (1977). *Karya Ki Hadjar Dewantara*. Yogyakarta: Majelis Luhur Persatuan Taman Siswa.
- Fahriani, D. (2012). Pengaruh Motivasi Terhadap Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk). *Jurnal Ilmu Dan Riset Akuntansi*, 1(12), 1–22.

- Freire, P., Illich, I., & Naomi, O. I. (2009). *Menggugat Pendidikan*. Yogyakarta: Pustaka Pelajar.
- Hardiman, F. B. (2009). *Kritik Ideologi: Menyingkap Pertautan Pengetahuan dan Kepentingan Bersama Jurgen Hebermas*. Yogyakarta: Kanisius.
- Kamayanti, A. (2011). *Liberating Accounting Education through Beauty and Beyond*. Malang: Universitas Brawijaya.
- Kareem, A. D. ., Jabr, A. J. A. ., & Hadi, W. . (2022). The transfer of powers and its role in unifying the products of accounting systems and their impact on the quality of accounting information Applied research "in the province of Al- Muthanna.". *International Journal of Professional Business Review*, 7(2), e446. <https://doi.org/10.26668/businessreview/2022.v7i2.446>
- Mayper, A., Pavur, R., Merino, B., & Hoops, W. (2005). The Impact of Accounting Education on Ethical values: An Institutional Perspective. *Accounting and the Public Interest*, 5, 32–55. <https://doi.org/10.2308/api.2005.5.1.32>
- Mokhlis, S., Nik Hussin, N. S., Nizam, N. Z., Mohd Noor, N. A., & Muslim, N. A. (2021). Predicting Malaysian university students' intent to pursue retailing career: Applicability of theory of planned behavior. *International Journal of Professional Business Review*, 7(1), e0277. <https://doi.org/10.26668/businessreview/2022.v7i1.277>
- Pidarta, M. (2004). *Manajemen Pendidikan Indonesia*. Jakarta: Rineka Cipta.
- Saravanamuthu, K. (2015). Instilling a sustainability ethos in accounting education through the Transformative Learning pedagogy: A case-study. *Critical Perspectives on Accounting*, 32, 1-36. <https://doi.org/10.1016/j.cpa.2015.05.008>
- Setiyanto, D. (2013). *Filosofis Pendidikan Indoonesia*. WordPress.com. Retrieved from, Available: <https://dennysetiyanto.wordpress.com/2013/06/06/filosofis-pendidikan-indonesia/>
- Soyomukti, N. (2015). *Teori-teori Pendidikan Dari Tradisional, (Neo) Liberal, Marxis-Sosialis, Hingga Posmodern*. (Meita, Ed.) (1st ed.). Yogyakarta: Ar-ruzz Media.
- Thomas, P. L. (2013). Corporate Education Reform and The Rise of State Schools. *Journal of Critical Education Policy Studies (JCEPS)*, 11(1), 203–238.
- Truan, F., & Hughes, H. (1999). Tradition or Enlightenment: *Philosophical choice in Accounting Academia*, 17, 23–34. [https://doi.org/10.1016/S0748-5751\(99\)00002-0](https://doi.org/10.1016/S0748-5751(99)00002-0)
- Uzun, L. (2014). Raising Awareness of Educational Philosophy: Learning and Education in Posthumanistic Philosophy. *Journal of Theory and Practice in Education*, 10(3), 613–626.