

Skills Based Competency And Competitiveness Of Accounting Practitioners In Asean Emerging Market

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ABSTRACT

Competency frameworks are urgently needed by accounting practitioners within organizations to carry out their roles effectively. Moreover, in the context of economic integration and labor mobility between regional countries, the role of accounting practitioners becomes one of the eight professions affected by professional competition. The purpose of this research is to measure the level of competence of accounting practitioners using competency assessment methods that refer to technical and non-technical assessments through the collection of relevant evidence on accounting work. The results of this study showed that during the testing period of 2018-2020 as many as 83.01 failed to meet the level of competence. While 16.01 percent have competency standards in the qualification of accounting technicians and professional clusters. The implications of these findings illustrate that the difficulty of labor market accessibility in the domestic and regional arena will increase and the resulting competitiveness will be lower. Improvisation is controlled and relevant to, especially in the world of education by directing a paradigm-based curriculum competency framework. This concept is at least in line with the government's commitment to create superior human resources for Indonesia to grow and be more advanced.

Keywords : *Competence, Competency Certification, Accounting Technician*

INTRODUCTION

Based on the global competitiveness report in 2019, Indonesia's competitiveness ranking is ranked 50th out of 141 countries in the world, or still below Singapore, Malaysia and Thailand for the Southeast Asia region. Indonesia's education system ranks 55th out of 73 countries in the world. Even in the press of competence, graduates of high school and college education are still very low. As the results of competency testing of 3,328 people who applied for certification of accounting technicians from vocational vocational level, diploma III and bachelor, during the period 2018-2020 only 16.09% had competency standards. The rest, or about 83.01%, failed to comply. Should refer to the level of educational conformity with the level of the scheme tested, the number of competent participants should be much greater.

Furthermore, if the data is divided based on the level of education, then the vocational competency level is only 4.74 percent, diploma 5.55 percent and undergraduate 5.79 percent. As an illustration of undergraduate education should have competence in qualification 5 or as an associate acquisition technician, but the reality of the level of competence achieved is only qualification 2. This level is intended for assessments derived from vocational education such as vocational accounting high schools (SMK). Although the implementation of competency tests was conducted in the provinces of North Sumatra and Aceh, these results can illustrate the quality of education in general in Indonesia. These results are quite alarming, the level of academic ability and practice of vocational education graduates and colleges has not shown the best quality. This condition at least justifies the order of competitiveness levels and national education systems that are not as good as other Countries in Asia.

But on the other hand, these results can be a study and evaluation material to improve and the education system and improve the quality of graduates from indonesia's national education system. In full the level of education and competency test material scheme is presented as follows:

Table 1. Competency Assessment

A	Level of Accounting Education	SMK	D-III	S-1
B	Scheme Type :			
1	Profession Cluster	572	364	615
2	Accounting Technician Qualification	148	741	888
Total		720	1.105	1.503

Competence describes the motives, personal characteristics, self-concepts, values, knowledge or expertise that a person who performs superior performance in the workplace (Ravern, 2001; Boyatzis, 2008; Spencer and Spencer, 1993). Some research on competence such as Özçelik & Ferman (2006), looks at the effectiveness of competence as a human resource strategy. While Zaim and Yaşar (2013) describe the positive relationship of competence and individual performance. While Anwar & Djakfar (2014) considers competence as a plus, as well as Lado & Wilson (1994), competition as a form of competitive advantage. Even according to Wulandari (2018) competence is crucial at the level of management. To obtain competent recognition in a profession is not an easy and simple matter, it requires preparation and training based on competence (Boahin, 2014; Arslan and Uzaslan, 2017).

According to Mahdane and Hubeis (2018) research on the processing industry, professional certification is currently not a mandatory requirement and the effect is still little on career development. In contrast, Wahyudi (2014) stated that competence is very influential on the performance of the state civil apparatus (ASN), this research is also strengthened by research (Callista, 2016; Muslimah, 2016, Triyonggo and Maarif, 2015) in the field of HUMAN RESOURCES. While according (Shaputra, 2015; Prasetyo, 2018) stated that competence has a significant influence on career development in the banking industry. Even in the teaching profession, competence has a strong impact on the quality of learning (Hadian, 2011; Riesminingsih, 2013; Murwati, 2013; Anggara, 2017; Budiman, 2018; Rizkiyah, 2018). Although Kanarsih and Nursetiawati (2020) there is no relationship between professional competence and the learning achievement of teachers.

LITERATURE REVIEW

Competence

Competence is a set of skills, knowledge and behavior that someone has to carry out the job. Almost the same understanding is conveyed by (Mulyasa, 2005; Wibowo, 2007; Efendi, 2009; Yamu'allim, 2015; Erman, 2017). In the competency test, competency certification is a process of providing competency certification conducted systematically and objectively which refers to the certification scheme (Olivya, 2017; BNSP, 2014). The scope includes observation of expertise, exploration of knowledge and professionalism in work. The most basic competencies are the ability to identify and carry out routine tasks of individuals in accordance with standards in the workplace (task skills), a series of different tasks (task management skills), take quick and

appropriate action when problems arise in the work (contingency management skill), maintain the comfort of the work environment (job role environment skill), and adapt skills to the new work environment (transfer skills). The higher the level of qualification, the greater the dominance of CMS, JRES and TS, vice versa.

Based on Indonesia's national work competency standards (SKKNI), conventional and Sharia accounting technicians have 5 levels of qualification, namely: junior, primary, young, intermediate and expert accounting technicians. The requirements set for each qualification are set differently according to level characteristics. The higher the competency requirements the more difficult it is otherwise (Permenakertrans, 2013).

The fundamental difference between conventional and Sharia accounting technicians is not only in the requirements of competence and the basic concepts of transaski, but also clearly seen in the number of competency units tested. As an illustration of the number of competency units in the conventional version of junior accounting technicians consists of only 7 units, in the Sharia version consists of 10 units. This means that competency certification for sharia junior accounting technicians is much more difficult than conventional junior technicians. This difference will have an impact on future job competition.

Tabel 2. Competency Unit of Junior Accounting Technician

No.	Conventional Competency Unit	Sharia Competency Unit
1	Apply the Principles of Professional Practice at Work.	Apply the Principles of Professional Practice at Work.
2	Implementing Health and Safety Practices in the Workplace.	Implementing Health and Safety Practices in the Workplace
3	Processing Journal Entry	Processing Journal Entry
4	Processing a Ledger	Processing a Ledger
5	Compiling Financial Statements	Compiling Financial Statements
6	Operate a Number Processing Program Package/Spreadsheet	Operate a Number Processing Program Package/Spreadsheet
7	Operating Computer Accounting Applications	Operating Computer Accounting Applications
8		Manage murabahah transaction documents of Sharia business entities.
9		Manage transaction documents for islamic business entities
10		Manages wadi'ah source transaction documents.

However, the number of conventional accounting units is still much more than sharia accounting. A comparison of the two can be seen in the following table:

Table 3. Comparison of The Number of Competency Units

Level	Qualification	Number of Competency Units	
		Conventional Version	Sharia version
2	Junior Accounting Technician	7	10

3	Primary Accounting Technician	3	2
4	Young Accounting Technician	2	2
5	Associate Accounting Technician	5	2
6	Expert Accounting Technician	8	4
Total		25	20

METHODS

This research is quantitative research using secondary data obtained from professional certification bodies. The results of competency assessments used in this study for the period 2018 to 2020. The competency test participants in this study are vocational schools from the middle level, diploma to college. Data collection techniques are carried out by in-depth interviews to certification bodies as institutions that obtain licenses to carry out competency tests in Indonesia. The number of test participants during that period was 3,331 people with various selected competency schemes. Participants are given the freedom to choose the competency and qualification packages that are tested as long as they meet the requirements and rules of proof.

If the proof rule meets the VATM criteria (valid, authentic, current and adequate), then the planning and organization of assessments continues with the determination of approach and contextualization. This activity aims to ensure the implementation of assessments have met the rules, have benchmark comparisons, and the application of strategies based on variable limits. Further contextualization is an effort to accommodate industry-specific requirements, use appropriate methods or devices, and even update assessment plans when needed. It also ensures that all physical resources, equipment and materials used support the implementation of competency tests.

To maintain the quality of competency assessments, searches of portfolios and test materials must be truly relevant. For example, competency assessment materials that test the accounting of trading companies must be relevant to the portfolio owned by the applicant, both in the form of training certificates / work experience and marksheets for the appropriate semester. In full competency assessment methodology is described as follows:

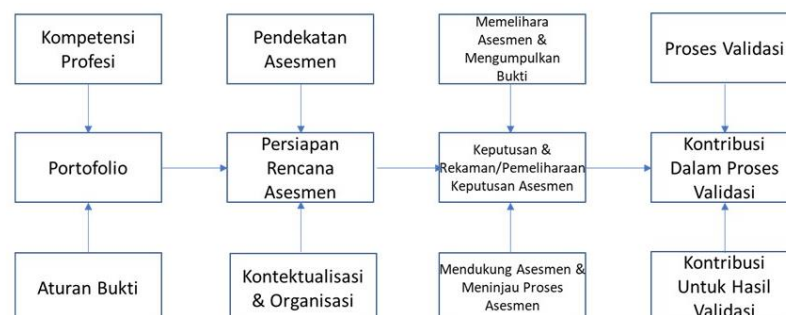


Figure 1. Competency Assessment Process

The testing mechanism is carried out by ensuring the traceability of the portfolio with the substance on the test material. Expected performances and evidence collected will not be obtained in the event of a gap between the two. This exploration process provides breadth for

assessors to use various methods of evidence collection. The combination of data collection models becomes very important when the use of one method is not able to present evidence as expected.

RESULTS AND DISCUSSION

Discussion

Based on the data obtained, the number of test participants increased throughout the year, this indicates public awareness and understanding about the urgency of competency certification, especially in the world of education. In 2019 the number of test participants was 1807 people, an increase from the previous year, but decreased in 2020 which was only 606 participants. The Covid-19 pandemic has led to a decline in people's economic and social activities, and on the other hand impacted competency assessment activities. In 2020 the policy of implementing competency tests can only be done when using a remote competency test system (UKJJ) by utilizing information technology. But due to the arrival of resources, the procurement costs of UKJJ are relatively expensive, so the test policy during the Covid-19 pandemic is relatively eliminated.

JUMLAH PESERTA UJI KOMPETENSI

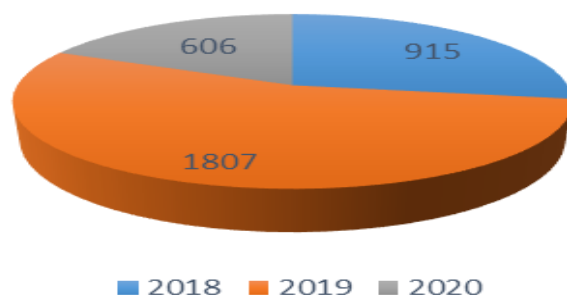


Figure 2. Number of Competency Test Participants

While the number of participants based on the level of education, test participants who came from college were more than vocational participants. This indication also informs if the college has a high level of awareness about competency assessment. The number of college participants as many as 1,503 people exceeded participants from diplomas and vocational high schools. This number reached 45.16% of the total test participants, this figure was then followed by diploma education level as much as 33.20% and vocational high school by 21.63%. In 2020 or when the Covid-19 outbreak hit, the implementation of competency tests, especially at the vocational high school education level was not implemented optimally, this was due to policies in the secondary education sector that eliminated the implementation of competency-specific examinations (UKK) to avoid the spread of Covid-19. While the choice of competency packages that are interested by participants are generally: the qualification of junior accounting technicians, cluster preparation of auxiliary ledgers and preparation of financial statements based on financial accounting standards for entities without public accountability (SAK-ETAP).

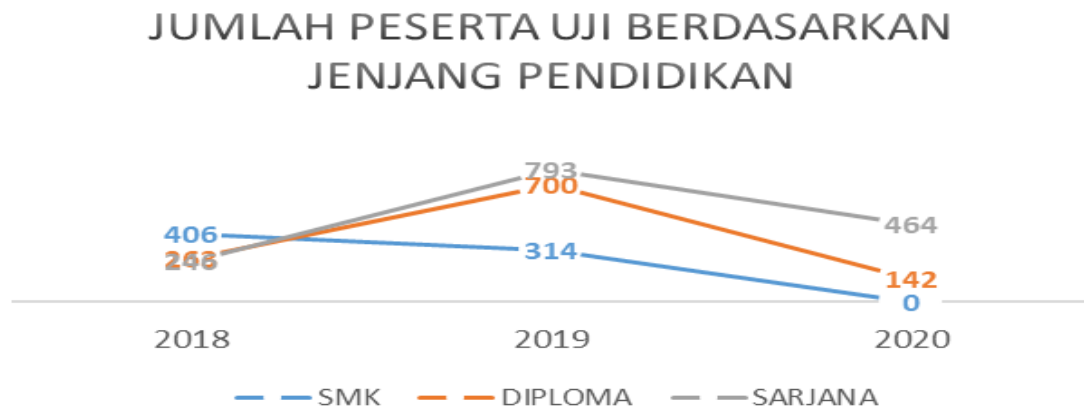


Figure 3. Number of Test Participants Based on Education Level

Based on the results of the study, participants' interest in the qualification of junior accounting technicians is much more than the competency package of preparing a helper ledger (UNP) and preparing financial statements based on SAK-ETAP. The number reached 59.08%, followed by UNP as much as 23.55% and the preparation of SAK-ETAP-based financial statements as much as 17.37%. Interest in the competency package of junior accounting technicians for undergraduate applicants is due to the use of computer applications in the implementation of tests. Computers are described as tools that simplify and improve work, although in essence these quality packages are much more difficult and longer than other cluster packages.

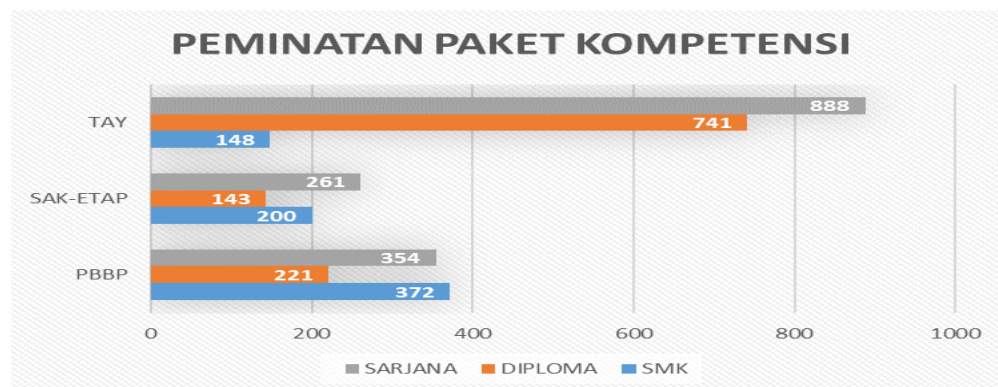


Figure 4. Interest in Competency Packages

Based on the results of competency assessments during these years, it was concluded that in 2018 the graduation achievement rate (competent) exceeded the years after. As an illustration of the level of competence in 2018 reached 50.47%, in 2019 by 20.64% and 28.89% in 2020. The low level of competetness in 2019 was not interpreted as a decrease in the ability of the participants of the next period assessment. But more because the level of preparation carried out by the participants was much better than in the following years. While in 2020 the number of

competent exceeds 2019, due to some educational institutions have better understood the strategy of implementing competency tests so that the strengthening of practicum-based curriculum has been more dominant.

TINGKAT PERSENTASE KOMPETEN

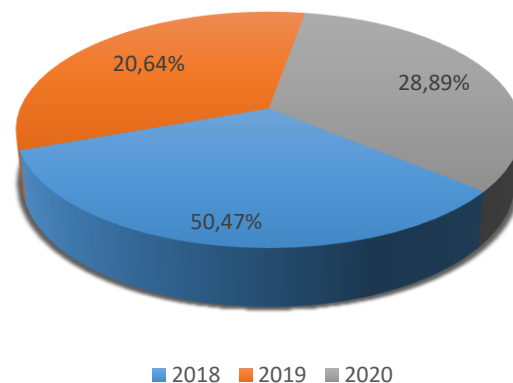


Figure 5. Competent Percentage Rate

Furthermore, the number of competent based on the interest of the participant's competency package, then the competent level of undergraduate education level by 36%, followed by diploma level as much as 34.3% and high school level by 29.6%. The most in-demand competency package is the junior accounting technician package (TAY), which is 53.40% followed by UNP at 28.46% and SAK-ETAP at 18.15%. While the graduation rate (competent) on tay packages amounted to 48.78%, followed by the package of the preparation of a helper ledger (UNP) of 41.65% and the preparation of financial statements based on equity financial accounting standards without public accountability (SAK-ETAP) amounting to 9.57%.

JUMLAH KOMPETEN BERDASARKAN PAKET KOMPETENSI

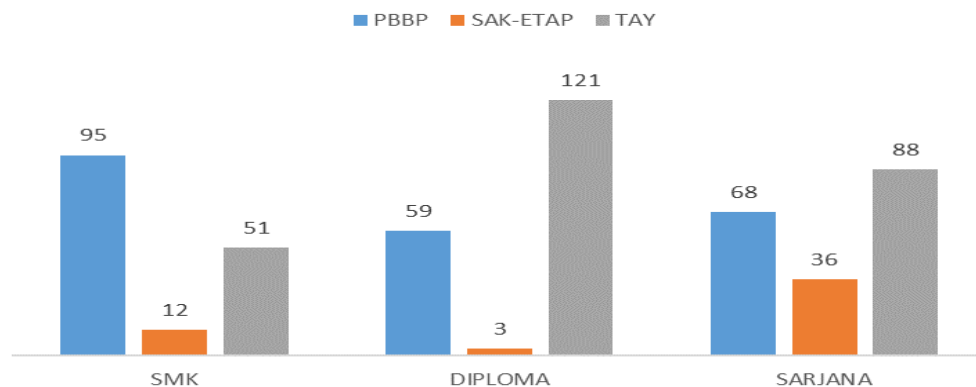


Figure 6. Competent Number Based on Competency Package

Furthermore, based on the interest package, competency assessment participants at the diploma level prefer the junior accounting technician (TAY) competency package compared to other packages. Conversely, for vocational education level the choice of competency package is the preparation of a helper ledger (UNP). Unlike the level of undergraduate education, the choice of packages is not much different between the UNP and TAY packages. This means that the package that is in demand at the undergraduate level is the preparation of a ledger of junior accounting assistants and technicians.

Some of the characteristics of the interest package are different from each other, but the whole requires sufficient knowledge and expertise, both derived from experience, training and learning supported by sufficient practical science. As an illustration, although the UNP package seems simple, but actually this package belongs to the difficult category. The applicant must have knowledge and experience about the creation of a receivable status confirmation letter sourced from the receivables helper's ledger. Likewise with junior accounting technicians, competency tests on this package are at least carried out for two days. First, manually compiling financial statements and second is the extension of application-based financial statements.

CONCLUSION

Based on the results of research conducted, the level of competence owned by the undergraduate layer, diploma, and vocational school level is still quite low. This is evident from the results of competency tests that have been released previously only 16.09% were declared passed (competent). This number is quite small compared to its fans, but the number continues to increase throughout the year. The small number of graduations is caused by many factors, but there are three things that are critical factors and contribute to the failure, among others: learning systems, the quality of teaching staff and resource support. In general, educational institutions, especially universities, rarely equip or provide sufficient accounting practice training, the weight of restoration is more dominant in increasing aspects of knowledge alone.

So that at the time of the implementation of the competency test, they will experience intellectual shock, where there is a difference in the dimensions of the test material between the campus and professional environment. Furthermore, educators prepared by educational institutions are generally pure academics who have never or very little professional experience in the field of accounting. So that in the process of learning educators have difficulty transferring their knowledge and professional knowledge. To support both of these, educational institutions should provide great support including the preparation of sufficient resources and needed to carry out an education system that supports competency certification programs.

The evolution of regional relations of the ASEAN economic community (AA) has entered its culmination phase. Freedom of movement of goods and people is a consequence of ASEAN as a common market. Competition between workers is characterized by certification-based competency demands for 8 types of professions, one of which is accounting technicians. Therefore, competency-based skills (skilled based competency) become the main requirement to win the competition. Competence itself contains three important aspects, including expertise, knowledge and professional attitude in work. Competence can actually be obtained from various sources such as work experience in the professional world, directed training programs and knowledge sourced from formal education. Professional certification is a very important thing,

neither negotiable nor delayed, is currently a passport for professional workers entering the open market.

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