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INTERNATIONALIZING THE ACCOUNTING GRADUATES' COMPETENCIES THROUGH THE IMPROVEMENT OF STUDENT ENGAGEMENT

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Abstract: ASEAN Economic Community (AEC) allows accountants to work in all countries of AEC members. To face these challenges and opportunities, universities have very important roles in harmonizing accounting competencies of graduates with those applied in the international level. Although accounting competencies of university graduates have met the international requirements, their quality still needs improving. A feasible strategy is to enhance student engagement in accounting learning process. Universities in cooperation with Institute of Indonesia Chartered Accountants (IAI) should immediately set a competencies framework for accounting graduates that enable graduates to work locally and internationally. Universities facilitated by Indonesian DHE (DIKTI) should have started implementing a survey on student engagement for research and benchmarking purposes.

Keywords: International accounting competencies, forensic accounting, student engagement, Accounting Education.

INTRODUCTION

The implementation of ASEAN Economic Community (AEC) in the beginning of 2016 is a form of international economic cooperation in ASEAN to establish a single market and an integrated production base. In this case, all countries of AEC member have signed a free flow agreement of goods, services, investment, capital and skilled labors (The ASEAN Secretariat, 2015a). Accountants are one of the ratified skilled-labors who are able to work and practice in all AEC countries (Teowira, 2015). However, a crucial problem faced by accountants is due to the issues on competencies. In order to work and practice in other countries, an Indonesian accountant must be familiar with regulations imposed in the destination countries. Thus, the ASEAN Secretariat (2015b) has issued a handbook called Mutual Recognition Arrangement (MRA) to bridge differences in competencies and backgrounds of accountants from AEC members.

The door of profession globalization has been widely opened making competitions in service sectors would be tighter. The main challenge of Indonesian accountants are competencies harmonization and quality improvement of accountants certifications (Gani, 2015). Moreover, the number of registered accountants in Indonesia is still limited when it is compared with the population. As comparison, Thailand recently has 62,739 registered accountants while Indonesia only has 24,587 registered accountants (Gani, 2015). The population of Thailand is only 65.1 million people while the population of Indonesia reaches the number of 255.5 million people. Regarding to this issue, there are at least three problems faced by Indonesian accountants dealing with AEC, including competency harmonization, certification quality, and accountant quantity.

Universities and professional organizations have important roles in solving those three problems. As Indonesia has owned 588 Accounting study programs spread out in both state and

private universities (BAN-PT, 2016), it is critical to understand the roles of universities in harmonizing competencies of accounting graduates. This paper raises two problems: (1) whether competencies of accounting graduates in Indonesia have already been harmonized with the international standards and (2) What strategy should be immediately implemented to improve the quality of their graduates.

Accounting education in a university could be viewed as a system with three major components, covering input, process, and output (Deming, 1995). The major inputs of education system are students, curriculum, and equipment while the process refers to learning processes conducted at a university. Output is learning outcomes in the form of graduates with competencies as defined in the curriculum. The other possible theory is involvement theory. Student involvement is a physically and psychologically student engagement level following the academic processes organized by a university (Astin, 1987, 1999).

Furthermore, Astin develops a model to define educational processes at universities, that is, Input-Environment-Outcome (I-E-O) Model. This model is similar to what is discussed in System Theory. The major differences are on the Process and Environment. The other model which may be used to view educational processes at universities is 3P model developed by Biggs (1989), consisting of presage, process, and product. This paper will only focus on the relationship between learning processes and outcome or output. A complete model covering the component of Input, Environment, and Outcome (I-E-O) in accounting has been suggested by Yanto (2010). I-E-O Model is considered valid as a framework of international accounting competency development (Yanto, Mula, & Kavanagh, 2011).

International competency of accounting framework for graduates is recently being developed in Indonesia. The accounting curriculum developed by accounting departments of reputable universities in Indonesia refers to the framework of international competencies. However, the framework of accounting graduates' competencies is still in the process of development (IAI, 2016). Although government through Directorate of Higher Education (DHE) has already provided guidelines for curriculum development in universities, the curriculum developed by each university seems to be various. Moreover, universities are also trying to find a framework of competencies for the accounting graduates to make sure the graduates could work both in the country and overseas (Bambang, 2007). Thus, research that aims at measuring the international competencies of accounting still employs competency framework used by developed countries.

To measure the outcomes of accounting educational processes, previous studies use a core competency framework developed by AICPA. The Framework consists of three competencies *i.e.* functional, personal, and broad-business perspective competencies (AICPA, 2006; Mula, 2007; Wolcot, 2006). The framework consists of six indicators for functional competency, seven indicators for personal competency and also seven indicators for broad-business perspective competency. The core competencies suggested by AICPA is presented in details as follows:

Table 1: AICPA Core Competency Indicators

Functional Competency	Personal Competency	Broad-business Perspective Competency
Decision Modeling	Professional Demeanor	Strategic/Critical Thinking
Risk Analysis	Problem Solving & Decision Making	Industry/Sector Perspective
Measurement	Interaction	International/Global Perspective
Reporting	Leadership	Resource Management
Research	Communication	Legal/regulatory Perspective
Leveraging Technology	Project Management	Marketing/Client Focus
	Leveraging Technology	Leveraging Technology

Source: AICPA (2006); Wolcot (2006)

The framework of core competencies has been widely used to measure competencies of accounting graduates (Wolcot 2006; Yanto, 2012) and to analyze the Accounting curriculum competencies (Mula, 2007). One weakness of this framework is broad indicators that could result in difficulties to design valid and reliable research instruments. Thus, Wolcot (2006) develops compact instruments by adding descriptions to each item of questions.

Beside framework of international accounting competencies, there is also a framework of forensic accounting competencies which is used to measure students' competency. AICPA sets a framework for forensic accounting competencies consisting of Essential Traits and Characteristics (ETS), Core Skills (CS), and Enhanced Skills. ETS has six competency indicators, CS has seven indicators, and ES has five indicators (Davis, Farrell, & Ogilby, 2010). This framework focuses on competencies used by forensic accountants in the working place. Due to the differences of business contexts in the US and Indonesia, the competencies of forensic accountants may likely be different. For instance, Yanto (2012) found that the accounting graduates require more competencies to work in Indonesia business context. The following table presents indicators of International Competency of Forensic Accounting set by AICPA.

Tabel 2: International Competencies of Forensic Accounting

ETS	CS	ES
Analytical	Critical/Strategic Thinker	Analyze and interpret financial statements and information
Inquisitive	Effective Written Communicator	Interview skills
Detail-oriented	Effective Oral Communicator	Fraud Detection
Ethical	Investigative Ability	Testifying
Skepticism	Investigative Intuitiveness	General knowledge of the rules and evidence and civil procedure

Source: Davis *et al*. (2010)

Due to the broad coverage of both competency frameworks discussed above, the previous studies use instruments with descriptions. The test results using the corrected item-total correlation indicate that these instruments have good performance in terms of reliability and validity (Hamzah & Yanto, 2015; Yanto, 2012). Nevertheless, designing instrument of

accounting competencies based on Indonesian business context is necessary for research and benchmarking purposes.

Engagement or involvement is students' physical and psychological involvements to participate actively in academic and non academic activities conducted by universities (Yanto, 2012). Student Engagement developed by NSSE (AUSSE, 2010a; NSSE, 2009) is a survey measuring students' involvement in the educational processes on university level. USAID-HELM is also developing a survey based on student engagement called Indonesian Survey of Student Learning Activities (ISSLA) (USAID-HELM, 2015). However, ISSLA has not been able to be implemented yet to measure the student engagement in academic processes at Indonesian universities. Student Engagement have five factors: (1) Student-Faculty Interaction; (2) Active and Collaborative Learning; (3) Academic Challenge; (4) Enriching Educational Experience; and (5) Supportive Campus Environment (AUSSE, 2010a, 2010b; NSSE 2009; Yanto, 2012). In addition, Student Engagement is also a mediator between inputs and outcomes of education processes (Yanto *et al*., 2011).

Student-Faculty Interaction is a mutual relationship between lecturers and students. Lecturers-students' good relations are expected giving positive impacts on student achievements. Pascarella and Terenzini (1991) found that lecturers and students' relationship influences students' learning effort quality. It may happen since lecturers are the role models (Kuh, 2009) and also motivators for the students (Chickering & Gamson, 1987). Similarly, Tinto (1993) states that lecturers-students' relationship may influence students' learning and their cognitive development. In other words, lecturers-students' relationship does not only influence student's learning outcomes, but also their psychological condition (Komarraju, Musulkin, and Bhattacharya, 2010).

Active and collaborative learning has long been implemented at universities in Indonesia called Student-Centered Learning (SCL). Harsono (2008) identifies at least six active learning techniques at universities, covering active, interactive, independent, collaborative, cooperative, and contextual learning. Previous studies found that academic and social integration may influence students' graduation rate (Pascarella & Terenzini, 1991). Similarly, Chickering and Gamson (1987) suggest that students should actively learn by discussing the materials, writing them down, and correlating them with knowledge or experiences that previously obtained. This statement is supported by Kuh (2009) stating that students should academically involved in active learning processes.

Cooperative learning is learning together with peers. They could ask and help each other to solve the problems. Research conducted by Chickering and Gamson (1987) concludes that students could learn better if they learn in a team. Learning is essentially exercises to solve the problems faced by students in real world. By collaborating with others, they could solve difficult problems easier. Cooperative learning effectiveness to improve students' achievements has been proven by Ballantine & McCourt Larres (2009) that cooperative learning could improve interpersonal and communication competencies among accounting students. In addition, Tsay and Brady (2010) suggest that cooperative learning could improve students' achievements.

Academic Challenge is high expectations related to students' learning and collegiate quality (Kuh, 2009). Academic challenges have significant impacts on students' achievements. Similarly, a study conducted in K-12 by Speckels (2011) founds that academic challenges in the form of project-based learning provide positive influences on students' academic achievements. This is also in line with a hypothesis defined by Chickering and Gamson (1987) that universities' high expectations may improve the students' motivation.

Enriching Education Experience (EEE) is a form of student participations to enrich experiences at universities where they are studying. Student participations in organizational activities at campus also give positive influences (Astin, 1987; Baker, 2008). However, AUSSE (2010b) does not find any positive influence of enriching educational experience upon the student's achievements. Insignificant influence of EEE on students' achievements may be caused by the difference outcome. EEE influences are not on academic achievements, but it could affect students' attitude changes. This is proven by a research conducted by Denson and Chang (2009) that participations in EEE may influence understanding on cross-racial interaction.

Supportive Learning Environment (SLE) is the learning environment created by a university. SLE is considered very important that leads to the increase of satisfaction, commitment, and success of the students (Kuh, 2009). SLE positively influences student achievements was found by Carini, Kuh, and Klein (2006) and AUSSE (2010b).

A survey on Student Engagement has been implemented in developed countries, such as USA, Australia, New Zealand and others to measure the learning process quality at universities. The common Student Engagement only measure general learning processes (Yanto, 2012). The implementation of student engagement as tools for measuring the quality of accounting learning processes needs to be empirically proven.

Data on relationship between accounting students' engagement and competencies in general and forensic accounting competencies are presented as follows.

To answer the proposed problems, this paper uses previous studies conducted by Yanto (2012) on international competencies of accounting graduates and a research conducted by Hamzah and Yanto (2015) on students' accounting forensic competencies.

RESULTS AND DISCUSSION

A survey on student engagement and mastery of competencies based on AICPA core competencies at eight universities in Indonesia finds that outputs of accounting education have been in line with competency framework defined by AICPA. Average competencies are respectively 19.83, 24.60, and 22.86 for FC, PC, and BPC while the maximum scores are 30, 35 and 35 for FC, PC, and BPC respectively. Although the scores are still not satisfying, all characteristics of competency are already included in Indonesian accounting curriculum.

To see the intensity of educational process at accounting departments, the study employs student engagement. This proxy was adapted from NSSE by Yanto, Mula, & Kavanagh (2013). The research results show that the student engagement could be used as tools for measuring accounting education processes in Indonesian universities. The results of descriptive analysis on student competencies and engagement are presented below.

Table 3: Descriptive Analysis

	FC	PC	BPC	SAC	AC	AL	SSI	EEE	SLE
Mean	19.83	24.60	22.86	67.29	39.12	28.09	17.04	15.48	13.00
Std. Deviation	3.020	3.466	3.721	8.628	5.391	3.260	3.850	2.757	2.367
Min	11	13	11	38	25	17	7	6	4
Absolute Max	30	35	35	100	60	40	30	25	20

Source: Yanto *et al*. (2013) and Yanto (2012)

The above table also indicates that Student Engagement could be implemented by universities in Indonesia context for benchmarking and research purposes. However, student engagement scores are still ranging from 65% to 70%.

There are significant relationships between student engagement and AICPA core competencies. However, some correlations are still considered having low magnitude. Table 4 shows that academic challenge has the most dominant influence on functional, personal, and broad-perspective competency. The relationships of Academic Challenge with FC, PC, and BPC are respectively 0.317 (p<0.01); 0365 (p<0.01); and 0.371 (p<0.01). Moreover, Active Learning is the most dominant influence in developing personal competency while Student-Staff Interaction is the most powerful one in developing Broad-business Perspective Competency.

Although the relationship between Enriching Educational Experience (EEE) and accounting competency is significant at the level of 1%, its magnitude is considered low. Supportive learning environment has a dominant role in developing Broad-business Perspective Competency. In conclusion, student engagement is somewhat powerful to measure the accounting educational processes conducted at universities in Indonesian context. By having an adaptation to the contexts of learning processes in Indonesia, the performance of student engagement could improve better. The following table presents the results of correlation analysis between factors of student engagement and those of international accounting competencies based on AICPA core competencies. The relationship between student engagement factors may be seen in the following table:

Table 4: Student Engagement and AICPA Core Competencies

	Functional Competency	Personal Competency	Broad Perspective Competency
Academic Challenge	0.317**	0.365**	0.371**
Active Learning	0.200**	0.305**	0.263**
Student-staff Interaction	0.161**	0.193**	0.313**
Enriching Educational Experience	0.174**	0.228**	0.253**
Supportive Learning Environment	0.283**	0.289**	0.338**

Source: Yanto (2012) and Yanto *et al*. (2013)

The research results conducted by Hamzah and Yanto (2015) at several universities in Semarang Municipality also find that Student Engagement has quite high relationship with International Competencies of Forensic Accounting (ICFA). These competency indicators are taken from competency standards defined by AICPA (Davis *et al.,* 2010). AICPA classifies forensic accounting competencies into three competency groups, covering Essential Traits and Characteristics (ETC), Core Skills (CS), and Enhanced Skills (ES). In this study, student engagement have been specified to measure the learning process in accounting. The study designed and testing the scales of special student engagement for accounting with satisfying performance.

The results of correlation analysis find that Academic Challenge (AC) has the strongest correlation with all ICFA factors. The relationship of AC with ETC, CS and ES is respectively by 0.502 (p<0.01); 0.487 (p<0.01); and 0.570 (p<0.01). Table 5 shows that almost all Student Engagement factors have positive relationships with all ICFA factors. However, Enriching Educational Experience has the lowest correlation magnitude with all ICFA factors. The relationship of this factor with ETS, CS and ES is respectively by 0.164 (p<0.05); 0.155 (p<0.05); and 0.160 (p> 0.05).

Table 5. Student Engagement and ICFA

	Essential Traits and Characteristics	Core Skills	Enhanced Skills
Academic Challenge	0.502**	0.487**	0.570**
Active Learning	0.437**	0.390**	0.346**
Student-Staff Interaction	0.422**	0.410**	0.449**
Educational Enrichment	0.164*	0.155*	0.160
Learning Environment	0.322**	0.321**	0.269**

Source: Hamzah and Yanto (2015)

Both studies using student engagement and accounting competencies result in no significant differences. Most student engagement factors have significant relationship with International competencies of accounting. Both studies also show that EEE factors have the weakest correlation with the students' accounting competencies. Likewise, all student engagement factors also have significant influences on international competencies of forensic accounting.

The results of regression analysis which consider student engagement factors (AC, AL, SSI, EEE and SLE) as independent variables and international competency of accounting as dependent variables show different conclusions. AC and SLE have significant contributions in developing functional competency with the value of t=4.289 (p=0.000) and t=3.745 (p=0.000) respectively (Yanto *et al.,* 2013). The remaining independent variables do not have contributions to functional competency. Personal competency is influenced by three variables, covering AC, AL, and SLE with the value of t=4.346 (p=0.000); 2.254 (p= 0.025); and 3.202 (p=0.001) respectively (Yanto *et al.,* 2013). Broad-business Perspective Competency is influenced by three factors, including AC, SSI, and SLE with the value of t=4.438 (p=0.000); 2.502 (p=0.013); and 3.954 (p=0.000) respectively (Yanto *et al.,* 2013). Thus, EEE does not have significant contributions in developing international accounting competencies.

The results differences between correlation and regression analyses may be caused by the slight multi-collinearity among independent variables. Multi-collinearity could cause the regression results bias and misleading (Tu, Kellett, Clerehugh, & Gilthorpe, 2005). The results of correlation analysis show that the correlation between independent variables ranging from 0.315 (p<0.05) up to 0.525 (p<0.05) (Yanto *et al.,* 2013). However, each independent variable has roles in building students' accounting competencies. EEE which has no significant influences on accounting competencies may have significant influence on other learning outcomes that not examined by this study.

The results of regression analysis to determine the influence of student engagement factor on International Competencies of Forensic Accounting (ICFA) give slight different results. Hamzah and Yanto (2015) find that Essential Traits and Characteristics (ETC) and Core Skills (CS) are only influenced by Academic Challenge and Student Staff Interaction while the other student engagement factors do not significantly influence ETC. Furthermore, Enhanced Skills (EC) is influenced by three factors: AC, SSI, and EEE (Hamzah & Yanto, 2015). Interestingly, this study finds that EEE has negative influences on EC with the coefficient of t= -2.062 (p= 0.040). Thus, the more active the students attend the enrichment activities such as joining student activities; the enhanced skills will be negatively influenced.

Similar to the previous research, this study also has different results of correlation and regression analysis. The correlations among independent variables (slight multi-collinearity) possibly cause these results differences. The correlation between independent variables ranges

from 0.164 (p<0.05) up to 0.502 (p<0.05). Both studies used as the paper's references have slight problems on multi-collinearity. When the study is conducted using regression analysis, the results are slightly different with those when conducted using correlation analysis.

However, the correlation analysis of these two studies provides similar results. Academic Challenge is the most dominant factor in developing International competencies of accounting. Beside Academic Challenge, Student-Staff Interaction also has a very important role in building international forensic accounting competencies. The difference is probably due to three factors. *First* is due to the coverage differences of research areas. The first research covers eight universities spread across Sumatra, Java, Kalimantan, and Sulawesi, while the second one is conducted only in some universities in Semarang Municipality. *Second* is due to the focus of competencies under the study. The first research focuses on International competencies of accounting while the second one focuses on International competencies of forensic accounting. Both competencies have different coverage and depth of materials. *Third* is due to the differences student engagement coverage used as predictor variables. The first research uses general student-engagement adapted to learning contexts in Indonesia, while the second one uses specific student-engagement, that is, the measurement of student engagement in accounting courses.

The analysis shows that the specific student engagement--focusing on accounting course--has better performance when compared to the general student engagement. Student engagement adaptation to Indonesian learning contexts and focus on accounting learning are very much helpful to measure the accounting learning processes at universities in Indonesia. Thus, efforts to improve international competencies of accounting will be easier to conduct.

CONCLUSION

International competencies of accounting and international competencies of forensic accounting are applicable at Indonesian universities. It means that the accounting graduates' competencies from Indonesian universities have been harmonized with the international competency standards. This conclusion is supported by the implementation of Mutual Recognition Agreement (MRA) for accounting professions.

To measure international competencies of accounting, previous studies are still using accounting competency frameworks developed by international organization of accountant. Universities and IAI should work hand in hand to develop accounting competency framework that accommodate working requirements both nationally and internationally. This framework could function as minimum competencies that should be mastered by accounting graduates.

The quality of competency is necessary to be improved using various strategies. A plausible the strategy is to improve student engagement quality of accounting courses. Most Student Engagement factors have close relationship with students' accounting competencies.

Although a survey on student engagement has already been developed by USAID-HELM facilitated by DHE, it has not been able to be implemented in Indonesia due to the numerous problems. This survey could be important tools for benchmarking and research purposes. The DHE should facilitate universities to implement this survey. Intensive research need to be conducted to design more valid and reliable student engagement questionnaires.

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