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The Transformation of Accounting Profession Qualifications in The New Normal Era

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ABSTRACT

The accountant is one of the important elements in a company, namely processing business activity data into managerial and financial strategic information. The COVID-19 pandemic has a negative impact on all aspects of life, including the accountant. With the COVID-19 pandemic, accounting principles under normal conditions will be modified according to the new normal economic order. The purpose of this study is to analyze the qualifications needed to work as an accounting profession in the new normal era. The research sample consisted of 100 companies that provided job vacancies. This study used descriptive methods, the secondary data collection techniques through documentation and literature. The results showed that in facing the new normal era, the accountant have to meet the following criteria: (1) have an understanding of accounting, (2) education, (3) professional certification, (4) have an understanding of tax regulations, (5) communications skill, (6) works experience, (7) digital capability development, (8) age, (9) can work with pressure, (10) thorough. The development of accounting activities in the form of financial accounting, management accounting, auditing, taxation which was originally done by accountants before COVID-19, had adapted using artificial intelligence software after it. It is expected that an accountant has the skills needed to be competitive in the working world.

Keywords: *Profession, Accountant, New Normal.*

1. INTRODUCTION

Indonesia is one of the countries that has been negatively affected by the COVID-19 pandemic, this is evidenced by the existence of lockdowns and Large-Scale Social Restrictions (PSBB) in various parts of Indonesia which have caused a decrease in economic activity in the community, so that many companies are forced to lay off many of their employees because they are not able to pay their employees' wages. According to the Indonesian Ministry of Manpower, 29.4 million workers were laid off. So the government ratified the Decree of the Minister of Health of the Republic of Indonesia number HK 01.07 / MENKES / 328/3030 dated May 20, 2020 concerning Guidelines for the Prevention and Control of Covid-19 in office and industrial workplaces in supporting business continuity in the Covid-19 pandemic situation. The existence of a pandemic demands a new habit for the entire order of life or what is commonly called a new normal. New normal is a new life order that adapts to COVID-19. In another sense, it is new structures, habits, and behaviors based on adaptation to cultivate healthy hygiene habits. The government sets a new normal for all levels of society. Implementation of normal activities with new

protocols such as online meetings, virtual offices, online classes, work from home provides efficiency and effectiveness in time, place and cost.

With the new normal life order, an accountant is required to be able to adjust quickly. Accountants have a key role in the global economy, namely to provide financial information through processing business activity data into managerial and financial strategic information. New normal cannot be separated from the existence of technology, the role of technology is very vital to assist company operations in arranging financial transactions effectively and efficiently. The development of software to help complete the tasks of an accountant has the latest innovations every year. The first software for accountants was VisiCalc which was released in 1978. It reduced the work hours of accountants which made them more creative. Later in 1998, QuickBooks Software Company first launched their desktop version. Gradually, technological developments will shift some of the duties of an accountant. [1] provide predictions about the possibility of automation of a profession, which can lead to a shift in the job services of the accounting profession which will be replaced by machines. The following are

findings about the threat of changing tasks that are usually carried out by humans to be replaced by machines:

Table 1 Findings About The Threat Of Changing Tasks That Are Usually Carried Out By Humans

Profession	Probability of automation (0 – least likely, 1 – most likely)	Level of Risk
Human Resources Managers	0.0055	Very Low
Marketing Managers	0.014	Very Low
Financial Managers	0.069	Low
Human Resources, Training, and Labour Relations Specialists, All Other	0.31	Low
Customer Service Representatives	0.55	Moderate
Bookkeeping, Accounting and Auditing Clerks	0.93	High
Tax Examiners and Collectors, and Revenue Agents	0.93	High

According to the [2] Efforts to respond to Industry 4.0 will have a significant impact in all areas of the industry, such as reducing costs, increasing efficiency and expanding profits. For example, AI has both Robotic Process Automation (RPA) and Deep Learning (DL) functions, and this will allow computer processing capabilities to be significantly enhanced. A process that took a lot of time in the past can be done instantly now. This new technology has been introduced in various fields [3]. Accountants must be able to understand the support of information technology in supporting their profession, this understanding will lead accountants in learning the technology needed. In an effort to increase readiness to face the all-digital new normal era, it is very important to assess what skill criteria are needed by the accountant. The discussion about the qualifications of the accounting profession in the new normal era in this article [1] formulates a question: What qualifications support the accounting profession in the new normal era? and What skills should accountants learn to adapt to the development of accounting technology in the new normal era?. This study uses descriptive methods, secondary data collection techniques through documentation and literature using job vacancies publication data until March 2021. The research results are expected to provide a scientific reference for accountants to prepare themselves to learn the skills needed to face the new normal era, also as a reference for further research on the role of information technology in supporting the accounting profession in the digital era.

2. LITERATURE REVIEW

2.1 Accounting Profession

There are 4 accounting professions in Indonesia, namely public accountants, teaching

accountants, government accountants and corporate accountants. Public Accountant is an accountant who works at a Public Accounting Firm (KAP) and will always deal with clients, namely companies that need services at a public accounting firm. If a person enters a career as a public accountant, he must have a formal education and first seek professional experience under the supervision of a more experienced senior accountant [4]. Qualifications for a public accountant include graduated with a Bachelor of Economics, S1 majoring in Accounting, Graduates of the Accounting profession education, Passed the Public Accountant certification exam, has a Public Accountant license.

Educating accountants are lecturers or accountants who teach at universities, in addition to having duties in accounting education, such as teaching, compiling accounting education curriculum and conducting research in the field of accounting. In carrying out their duties, educating accountants are guided by the Tri Dharma of College, namely teaching, research, and community service. According to the [5] professional competence is the ability to master learning materials in depth and broadly consisting of the application of scientific concepts in everyday life in structures, concepts, methods, technology that cover teaching materials in the curriculum and have conceptual relationship with courses related to professional competition in the global area while preserving national values and culture.

Government accountants are accountants who serve a government agency. These government agencies such as the department, the Financial and Development Supervisory Agency (BPKP), the Supreme Audit Agency (BPK), and The General Director. These government institutions are usually regulated by law, so that the duties and obligations of government accountants are adjusted to the applicable laws. Government accountant is a career that has routine work so that it is unlikely that they will experience difficulties in its implementation, and have high job security. Accounting profession is also needed even though in institutions whose activities are not profit-oriented [6].

Company accountants are employees of the company where they work. Its main task is to determine the policies and procedures applied in the company based on the decisions of top management, determine the safeguarding of the company's assets, determine the effectiveness and efficiency of the company's activities and procedures and determine the reliability of the company's financial statement information. According to [7], corporate accountants must support management in all stages of business decision making.

2.2 Accounting Profession Qualifications

Quoted from the journal Role of Accountants in the New Normal Era by [8] revealed that the accounting

skills needed today are different from 10 years ago and will change more rapidly as technology develops. The Seven accounting skills are: (1) Technical and ethical competencies (TEQ), A skill and ability to work consistently with the highest standards of integrity, independence, and scepticism, (2) Intelligence (IQ), has the ability to acquire knowledge and use it to thinking, reasoning, and solving problems. (3) Creativity (CQ), Can use The knowledge do update, make connections, explore potential results for the creation of new ideas or innovations, (4) Digital Quotient (DQ), Can adapt to existing and emerging technologies, capabilities, strategic practices and digital culture, (5) Emotional Intelligence (EQ), Able to identify emotions both yourself and others and use them to organize and manage tasks, (6) Vision (VQ), Able to anticipate trends accurately and think innovatively, (7) Experience (XQ). Able and skilled in understanding customer expectations in achieving desired results and creating value

2.3 Accounting Technologies

Information technology is the hardware and software needed to process data and other information. Information technology includes all technologies used to create, process, transmit, store, exchange and use information in all forms. Accountants who have different roles depending on the function they carry out are of course always up to date with technological changes and must comply with recognized international standards [9]. The Institute of Chartered Accountants in England and Wales (ICAEW) identifies AI, Big Data, Blockchain, and Cyber security as technologies that are changing industrial accounting [10]. [11] reports that harnessing the power of the Cloud, the faster the automation, Blockchain breakthroughs are the future accounting trends. Accounting technology can be identified in a number of ways, and this technology is not limited to accounting. In fact, they are so actively used in other fields, such as autonomous vehicles, financial engineering, and so on.

3. METHODOLOGY

The research design used in this research is descriptive analysis method. secondary data collection techniques through accountants' proficiency specification data found on the Jobstreet job market and scientific literature and mass media. The research sample consists of 100 Indonesian companies that provide new normal job vacancies, the vacancies consist of the criteria as accountant educators, government accountants / auditors, public accountants, internal accountants, credit analysts, banking or finance, business analysts, management accountants, tax audits, and finance. company. All job vacancies used in this study require employees who have graduated from high school, vocational school, diploma to bachelor of accounting. There are several stages of activities carried out in this study. The first stage is tabulate and analyze the data that has been obtained into the form information about the skills of the accounting profession that are needed in the current new normal era. The second stage is descriptive analysis with literacy studies through articles on related topics to provide a scientific view of the accountant's skills. The third stage is compiling the discussion and results, as well as conclusions and suggestions

4. RESULTS AND DISCUSSION

4.1. Qualification Of The Accounting Profession In The New Normal Era

The results of observations about the qualifications needed for job vacancies as the accounting profession found 10 criteria that were often listed, namely (1) mastering accounting, (2) education, (3) professional certification, (4) understanding taxation, (5) communication skills, (6) work experience, (7) digital skill development, (8) age, (9) able to work under pressure, (10) thorough. Job vacancies available to become the accounting profession as auditors, tax consultants, employees in banking/other financial institutions, investment consultants, and those who want to apply for jobs as employees in other general accounting fields in the new normal era



Figure 1. Qualification needed for job vacancies as the accounting profession

4.2. Analysis of the Descriptions of Professional Accounting Proficiency Criteria

According to findings in the field that out of 100 job vacancies for state-owned companies and private companies for the accounting profession, it is revealed that several qualifications must be met, namely;

As many as 46% said that companies in recruiting prospective workers are mastering accounting. This is a fairly high percentage, considering that there are still many people who have accounting degrees or certificates but are not proficient in working practices. So, accounting education needs to be improved to keep up with the changing business environment. Therefore, only graduates with superior competencies are able to answer these challenges and suitable for the job market [12].

As many as 62% of the sample revealed that if a company recruits prospective employees from an educational perspective, someone who has an accounting diploma / degree in d3, s1 or s2 will have a greater chance of being accepted. If graduates are educated, it is expected that each student will have knowledge, ethics, spirituality, technical, bilingual proficiency, leadership skills, and an international identity [13]. However, this does not guarantee that they will be able to contribute optimally in a company. Such research conducted in studies conducted in western countries (such as the Australia, United States, and United Kingdom) and developing countries (such as China, Malaysia, Japan, and Libya) revealed general dissatisfaction with the quality of accounting graduates ([14]; [15], [16], [17]; [18]; [19]; [20]; [21]; [22]; [23]; [24]; [25]; [26]). Because the accounting profession is required to always adapt quickly. So that universities with accounting faculties are able to adopt the strategies used in order to develop interest among accounting students. As discussed by [27], There is a need for accounting lecturers and educators to provide more career orientation for undergraduate levels to help them improve the perception of the chartered accountant profession and help students understand accounting principles in real situations to pass professional examinations and gain skills while at university. [28] found that there is a positive relationship between CGPA and preference for hiring accountants. However, in the study of [29], the Cumulative Grade Point Average (CGPA) does not reflect students' knowledge of professional accounting. The percentage of students who claim that they have inadequate knowledge of professional accounting is a balance across all CGPA cohorts thereby indicating that knowledge of professional accounting is not affected by student grade examinations.

As many as 39% of the sample revealed that companies in recruiting prospective workers have

professional certification, this requirement is not mandatory but prefers to be recruited. The certifications referred to include Charter Accountant (CA), Certified Public Accountant (CPA), Certified Management Accountant (CMA), Actuarial Certification, Certified Intern Auditor (CIA), and Tax Consultant Certificate (TCC). A person who has a professional qualification of accounting certification will be able to use this qualification globally because this qualification is accepted almost everywhere in the world [30]. A person who has a professional accountant certification qualification will be able to use this qualification globally because this qualification is accepted almost everywhere in the world [30]. The perceived mismatch between the competencies expected (and felt) by the profession of graduating accounting students raises expectations for performance gaps in educational accounting. Various factors have been identified as the cause of this gap, including differences in professional and academic views about the competencies accounting graduates should possess, and the appropriate programs to develop these competencies [31].

As many as 41% of the sample stated that companies in recruiting prospective workers have requirements to understand taxation. [32] in his research revealed that the tax brevet training program become increasingly important since the issuance of PMK-229 / PMK.03 / 2014 on December 18, 2014 which states that one of the requirements for an employee is to become a proxy for a company in fulfilling its tax rights and obligations. is to have a certificate of brevet in the field of taxation issued by a tax brevet course educational institution. As many as 82% of the sample revealed that companies in recruiting prospective employees have communication skills requirements, [33] stated that soft skills provision can help accounting students in building good communication, so that they are competent in the world of work. The findings support and confirm the results found in the study by [34]. The results showed that communication skills are considered the most important skills worldwide, a problem faced by most of the businesses in the World.

As many as 48% of the sample revealed that companies in recruiting prospective workers have a requirement to have work experience, [35] show that work experience has a significant effect on employee performance at PT. Bank BRI Manado Branch. While research by [36] found that work experience has a positive effect on the ability of 45 auditors in the Special Region of Yogyakarta to detect fraud. As many as 89% of the sample revealed that companies in recruiting prospective workers had digital skills development, [37] stated that the implementation of audit procedures was due to physical limitations during this pandemic, so remote document review could be

done via video conferences, while physical examinations field can be done by utilizing direct two-way communication technology or live streaming. The results of this study also support the research of [38] which shows that accountants must begin to increase the competence of accounting and information technology in order to compete in the era of the industrial revolution 4.0 and Society 5.0. [39] has shown the importance of acquiring knowledge related to information technology in the accounting profession. The results of this study also support previous research from [38] research which shows that accountants must begin to increase the competence of accounting and information technology in order to compete in the era of the industrial revolution. 4.0 and Society 5.0. [39] has shown the importance of acquiring knowledge related to information technology in the accounting profession. Through a field survey in Albania, it was found that most accounting professionals need knowledge of information technology and also emphasized that there is a lack of knowledge about advanced technology. He also provided several recommendations for improving the accountants' knowledge base.

As many as 63% stated that the company in recruiting prospective employees is age, age is considered as one of the factors that influence students' future career decisions due to age differences, maturity and logic of thought. This directly affects the need for educational and career goals. In a study on [27], undergraduate students always have a good perception of the accountants themselves, the results of accounting work and high expectations of job opportunities. Sometimes, students of old age already have some work experience in the accounting profession. By doing so, they have a better view of the profession and a clearer view of their expectations.

As many as 38% stated that companies in recruiting prospective employees are able to work under pressure. Work under pressure : The ever-changing job deadline, Managers are demandin, The work is hard and a lot, anda Work fast and maximum. The pressure that occurs at work can happen to anyone in the organization. This inability to resist pressure that creates frustration, conflict, anxiety, and guilt which are the basic types of stress. The impact of stress on a person can vary and this depends on the strength of his self-concept which ultimately determines the size of the person's tolerance for stress. The stress experienced

by employees due to the environment they face will affect their performance and job satisfaction, so that management needs to improve the quality of the organizational environment for employees. As many as 55% stated that companies in recruiting prospective employees are thorough. According to [10], Technological intelligence has expanded its scope even though it is unable to replace the need for expert knowledge and critical thinking skills. Technologies such as artificial intelligence help accountants to increase their efficiency by adding new job responsibilities that require critical thinking and intense technological knowledge.

1
**4.3 Accounting Technology For The
Accounting Profession In The New Normal
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The COVID-19 pandemic has many negative impacts on various sectors, including accounting. So that the application of new normal accounting is mandatory, in terms of management and cost accounting: changing business processes require information for different decision making, business planning in conditions of uncertainty, must be efficient in cost control. In terms of accounting information systems: it is the main tool in business operational processes, an audit trail of every activity is stored, improvement of business processes through continuous learning. External audit aspect: IT-based audit process, the auditor is connected to the audit database, data integrity, audit alternatives to provide assurance. In terms of tax: changes in tax rates, PPh facilities due to COVID-19, e-commerce taxes, macro impact on changes in central and local Government Tax Revenues. Financial accounting in terms of financial reporting in uncertain conditions, potential for fraud and earning management taking a bath, changes to PSAK 71,72 and 73. Les baut not least in terms of behavioral accounting: which demands honesty, integrity, transparency, accountability and responsibility. Referring to the development of world technology, following changes in accounting activities gradually which have been replaced by developments in accounting Technology.

Table 1. Changes in Accounting Activities Gradually Which Have Been Replaced by Developments in Accounting Technology

Accounting Activities	Before COVID-19/ Normal Accounting	COVID-19/ Normal Accounting	New	Technology
Financial Accounting	accountant	Software intelligence	Artificial	Inter-business e-commerce fintech platform, Big Data-based accounting records, Cloud service such as automatic accounting system
Management Accounting	accountant	Software intelligence	Artificial	AI-based Balanced ScoreCard Performance prediction Cost determination, Blockchain-based Balanced ScoreCard
Audit	accountant	Software intelligence	Artificial	Robotic process Automation, AI-based fraud detection system
Taxation	accountant	Software- software, purchase requisition software	billing	RPA Tax system, Big Data-based tax payment and tax investigation service, Autonomous taxation system

The use of the new technology in accounting is currently taking place all over the world, and including in Indonesia. They operate more integrated accounting systems using different types of Big Data, including videos, images, and even drones. Companies can manage their inventory in a more effective way by adopting Post of Sales (POS) Data. On the one hand, companies are joining forces with local governments and setting up more efficient tax systems. On the other hand, companies can secure transparency by applying blockchain technology to the Trading System. The table describes the new accounting technologies adopted worldwide by each accounting field. It is time for Indonesian accountants to adapt according to the times to meet the needs of the accounting market.

5. CONCLUSIONS AND SUGGESTIONS

The results of this study indicate that the criteria for the skills required by the accounting profession in the new normal era in accordance with the data on the needs of the job market are (1) mastering accounting, (2) education, (3) professional certification, (4) understanding taxation, (5) communication skills, (6) work experience, (7) digital skills development, (8) Age, (9) able to work under pressure, (10) thorough. The development of accounting activities in the form of Financial Accounting, Management Accounting, Audit, taxation, which was originally done by accountants before COVID-19, after COVID-19 has adapted to using Artificial Intelligence Software. By knowing the skill criteria that must be met when applying for a job in the accounting profession, The Community with high school/vocational, diploma and bachelor's education specifications can prepare themselves to improve their quality so that they can meet the qualification criteria required by the company.

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