

The Role of Accounting Profession in Creating Values to Support the Global Goals for Sustainable Development: Implication to Professional Competence Ikatan Akuntan Indonesia Semarang, 14 Desember 2017

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“Accountants will save the World”

*Peter Bakker, Chief Executive, World
Business Council for Sustainable
Development*

The roles of professional accountants in promoting

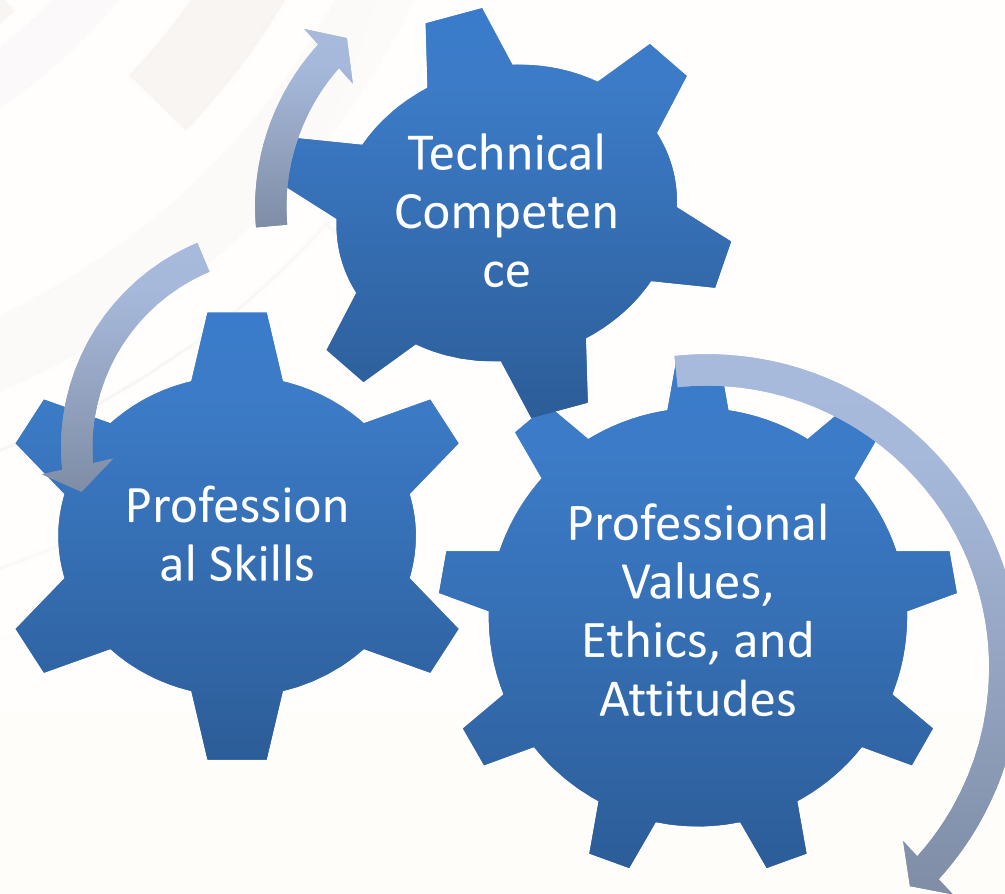
sustainable development (IFAC, 2011, 2015)

Creators of value: Leading role in efforts to create sustainable values

Providers of value: Informing & guiding decision making & implementation of strategy for achieving sustainable value creation

Keepers of value: Ensuring the protection of a sustainable value creation against risks

Reporters of value: Enabling the transparent communication of delivery of sustainable value to stakeholders



IES 2: Broad Technical Competence

Financial Accounting &
Reporting
Management Accounting
Audit and Assurance
Taxation
Information Technology

Business Law and Regulations
Business and Organizational
Environment
Economics
Business Strategy and
Environment

Finance and Financial Management
Governance, Risk Management and
Internal Control

Need to ensure that
Technical Competence
includes skills required to
promote Sustainable
Development

IES 3: Professional Skills

Intellectual: Apply reasoning, critical analysis, and innovative thinking to solve problems

Interpersonal and communication: Display cooperation and teamwork

Personal: Demonstrate a commitment to lifelong learning, apply an open mind to new opportunities

Apply leadership skills to influence others to work towards organizational goal

IES 4: Professional Values, Ethics & Attitudes

Professional judgment: Apply a questioning mindset to assess financial information and other data critically

Ethical principles: Analyze alternative course of actions and determine the consequences of this

Commitment to the public interest

Competence-Based CPD Cycle



Source: CIPD, The CPD Cycle, www.iucnredlist.org/details/39779/0

References

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KEJAYAAN AKUNTAN PROFESIONAL
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Thank You