



**“Kesiapan Profesi Akuntansi di
Indonesia Menyongsong ASEAN
Mutual Recognition Arrangement
(MRA)”**

15 Mei 2013

ARE YOU READY

***Accounting
profession***



MRA frame work
Environment
Opportunity
Challenges

MRA framework

Accountancy Services

- To facilitate the negotiations of MRAs
 - promoting the flow of relevant information
 - exchanging expertise experiences
 - best practice suited to specific needs of each member

MRA framework

Guided Principles

- Promoting efficiency and quality of standards
- Enhancing cooperation
- Respecting and confirming the domestic regulation:
 - Without lowering the standards
- Based on objectivity, fairness and reciprocity

MRA framework

Accounting Services

- CPC 862 (Central Product Classification)
 - Accounting
 - Auditing:
 - Capital Market
 - Bookkeeping

MRA- Accountancy Services

- Scope
- NAB and PPA
 - Professional Regulatory Authority
 - National Accounting Body
- Who will serve Asean Market
 - Professional Certificate :
 - Individual country
 - Asean

Environment

- Members of Asean :
 - Capital Market
 - Professional standards
 - Regulation
 - Education
- Global Crisis:
 - Regulator and professional organisation

Opportunity

AEC : long term

- Investment :
 - Government
 - Public : beyond Asean
 - Private
- Support the development of accounting profession
- Education

CHALLENGES



Challenges



Changes

Global Perspective

1. Transparency
2. Quality
3. Oversight
4. Regulation
5. promote
6.
7.
8.