

Akuntan Sebagai Business Leader



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Manager: doing the thing right!

(person who perform many function and responsibility include analyzing their competitive environment and planning, organizing, directing, and controlling day to day operation of their business)

Leader: doing the right thing!

(person who establish direction by developing a vision of future, align people by communicating this vision and inspiring them to overcome hurdles)



Manager vs Leader

Manager - Leader

lay down the structure and delegates authority and responsibility

provides direction by developing vision and communicating and inspiring to achieve it

focus on planning, organizing, staffing, directing and controlling

focus on listening, building relationships, teamwork, inspiring, motivating

authority by his position

authority from his followers

follow policies and procedure

follow their own instinct

more of science

an art

required

a must/essential

deals with the technical dimension

deals with the people aspect

reactive

proactive

written communication

verbal communication

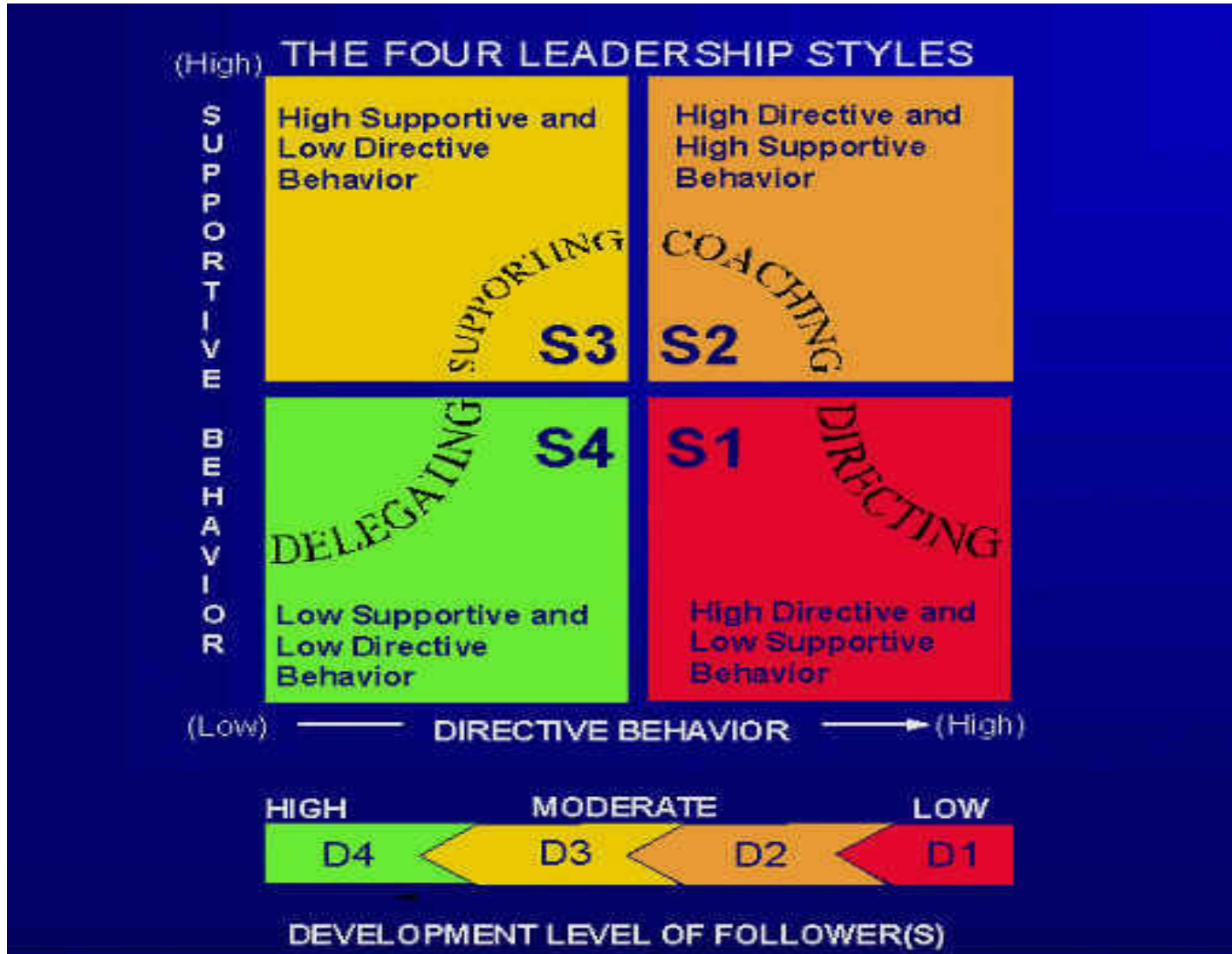
Leadership Types (Burns)



- **Transactional leadership;** practice management-by-exception and contingent reward; set performance standards and do performance review.
- **Transformational leadership;** have the ability to inspire and motivate their followers beyond their job-description; change their environment by improving the current situation; tend to anticipate problems before they come and act accordingly.
- **Charismatic leadership;** have natural ability to attract people and inspire commitment.
- **Visionary leadership;** have the ability to see what things could be in the future; through the attractive visions they are able to draw followers.

Leadership Styles

(Paul Hersey & Ken Blanchard)



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Interaction among

- ❖ **Directive behavior**, a leader gives (high-low)
- ❖ **Supportive behavior**, a leader provides (high-low)
- ❖ **Development level of followers**, exhibit on a specific task, function, activity, or objective (high/D4 to Low/D1)

STYLES

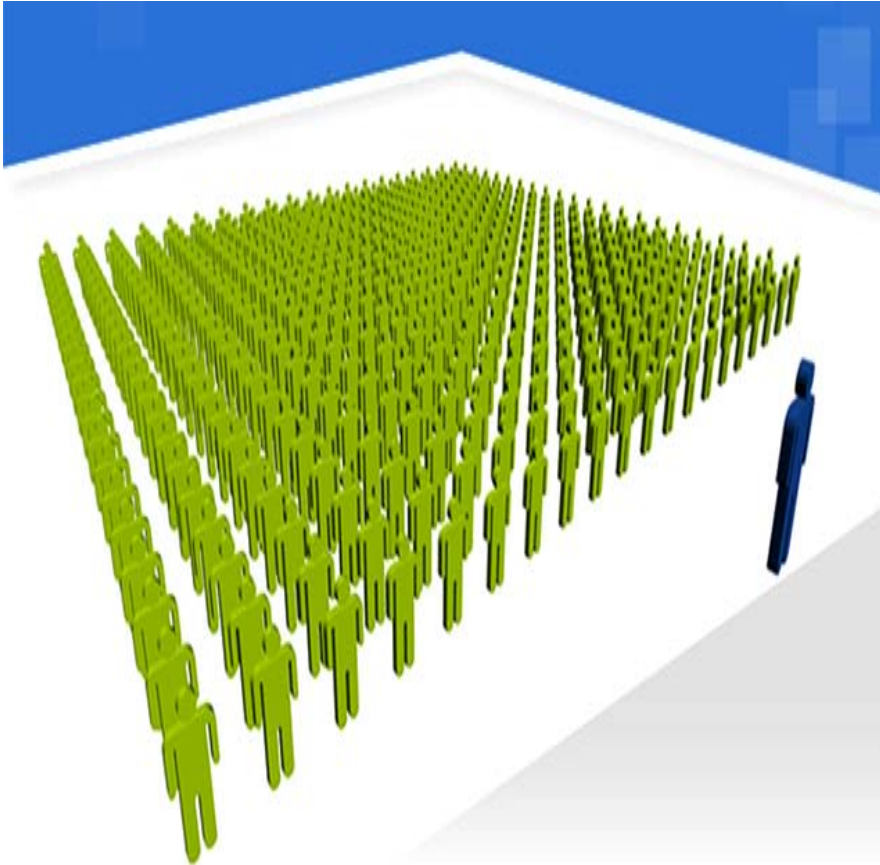
- ❖ **S1: Directing** → High Directive – Low Supportive – Low Development Level of Follower (**D1**)
- ❖ **S2: Coaching** → High Directive – High Supportive – Moderate Development Level of Follower (**D2**)
- ❖ **S3: Supporting** → Low Directive – High Supportive – Moderate Development Level of Follower (**D3**)
- ❖ **S4: Delegating** → Low Directive – Low Supportive – High Development Level of Follower (**D4**)

Trait of a Good Leader

(Compiled by the Santa Clara University and the Tom Peters Group)



10 Key Business Leadership Skills



1. Lead By Example
2. Passion
3. Be Organized
4. Delegate
5. Take Ownership and Responsibility
6. Communicate Effectively
7. Be Brave and Honest
8. Great Listener
9. Know Your People
10. Be a Follower

Leadership Skills – Now & Future

Comparison of Leadership Skill Importance: Now versus Future (5 years from now)

Now	Future
73% - Leading People	89% - Leading People
64% - Strategic Planning	86% - Strategic Planning
63% - Managing Change	86% - Inspiring commitment
64% - Resourcefulness	82% - Managing change
64% - Doing whatever it takes	82% - Resourcefulness
62% - Inspiring commitment	81% - Participative management
60% - Being a quick learner	79% - Being a quick learner
60% - Decisiveness	79% - Employee development
57% - Building and mending relationships	77% - Doing whatever it takes
57% - Composure	76% - Balancing personal life and work

<http://workexposedblog.com/2009/11/12/up-and-coming-leaders-lack-the-skills-to-lead/>

Kode Etik & Prinsip IAI

**Tanggung Jawab
Profesi**

Integritas

Kepentingan Publik

**Kompetensi dan
Kehati-Hatian
Profesional**

Objektivitas

Kerahasiaan

**Perilaku
Profesional**

Standar Teknis



Peran Akuntan

Akuntan memiliki peran besar dalam meningkatkan transparansi dan kualitas informasi keuangan.

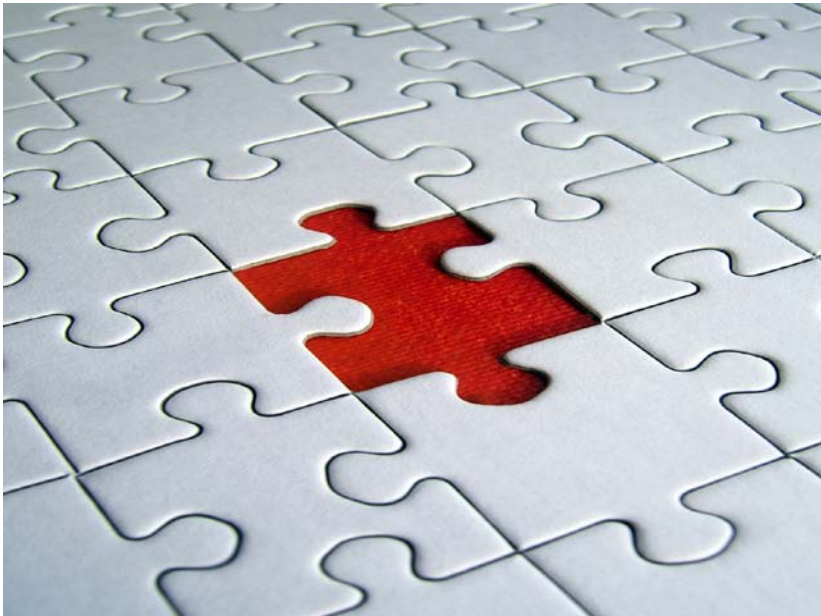
Akuntan dapat mendorong pengelolaan keuangan negara agar berjalan semakin tertib, jelas, transparan, dan semakin akuntabel.

Akuntan menyiapkan laporan keuangan yang terpercaya dan dapat diandalkan.

Akuntan membangun kultur birokrasi dan bisnis yang kuat, visioner, memegang teguh nilai-nilai etika, dan fokus terhadap nilai tambah bagi perekonomian nasional.

Business Leader

Akuntan:
integritas-profesionalisme
teknis akuntansi-keuangan-
perpajakan



*Forward-looking, Inspiring,
Broad-minded, Imaginative;
Passion, Communicate
Effectively, Great Listener,
Know Your People;*

Thank you

