



Winning Strategy for KJA



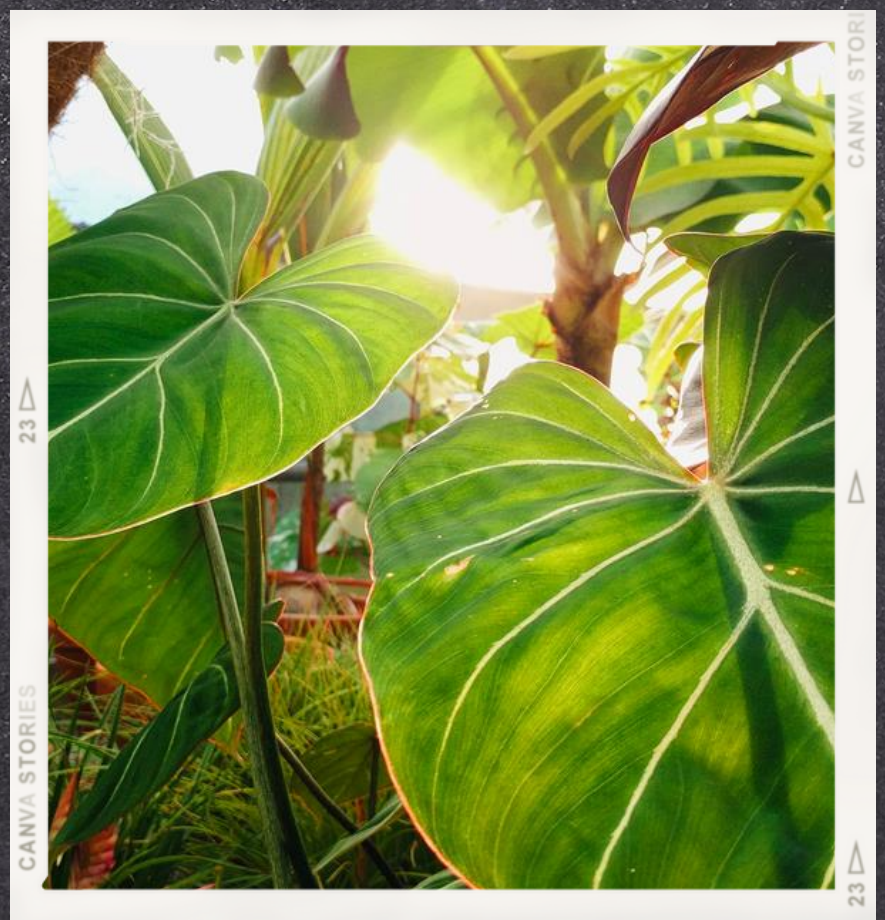
DR. BONNIE S



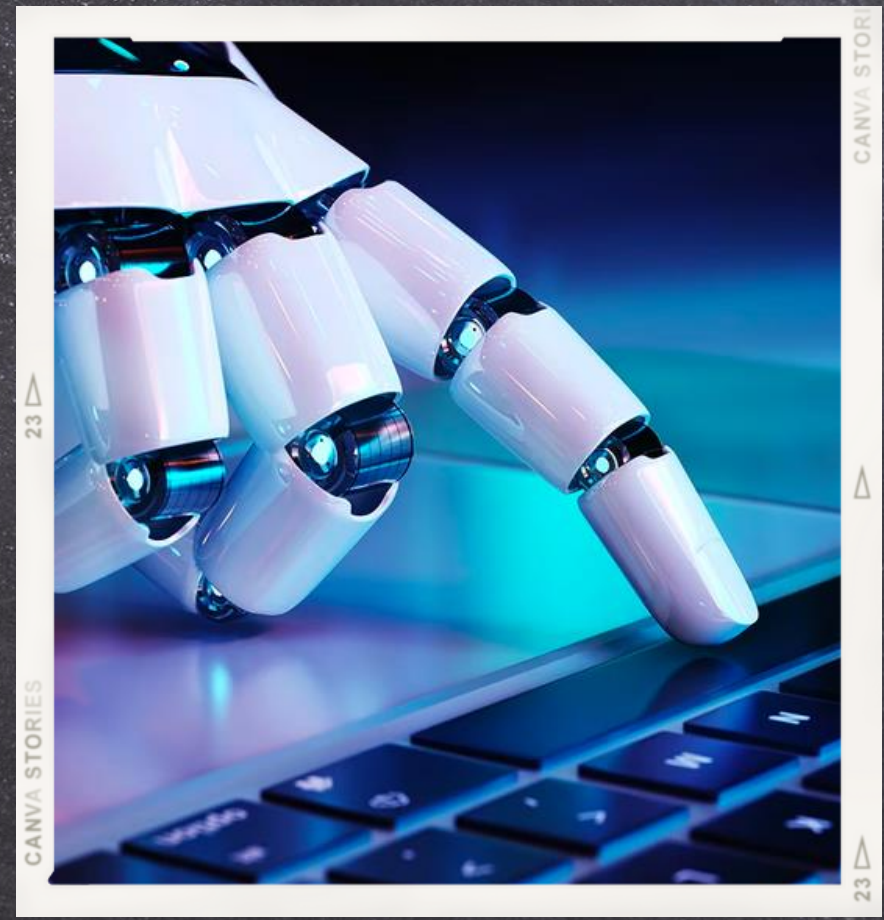
R6B Wave



Red
Uncertainty



Green
Sustainability



Blue
Technology



26 June 2023

ISSB issues inaugural global sustainability disclosure standards

The International Sustainability Standards Board (ISSB) has today issued **its inaugural standards**—IFRS S1 and IFRS S2—ushering in a new era of sustainability-related disclosures in capital markets worldwide. The Standards will help to improve trust and confidence in company disclosures about sustainability to inform investment decisions.

And for the first time, the Standards create a common language for disclosing the effect of climate-related risks and opportunities on a company's prospects.

The Standards will be officially launched by ISSB Chair Emmanuel Faber at the IFRS Foundation's a conference today and through a week of events hosted by stock exchanges around the world, including those in Frankfurt, Johannesburg, Lagos, London, New York, Santiago de Chile; the ASEAN Capital Markets Forum is also hosting a launch event in Singapore.

Luca Pacioli : In the Name of **God**, on the 8th day of November 1493, Venice. The following is the inventory of myself of Street of the St. Apostles, Venice: I have by my hand written down, or have had written down, in order, by so and so, all my possessions, personal belongings, household goods, states, debts and credits, of which I find myself in possession up till this day mentioned above (Pacioli, (1924:14).

Aku, akuntan yang "bodoh" ?!@#?!
(source: akuntansiubaya.id)

Hakikat "Profesi"
ala Dewa Ruci



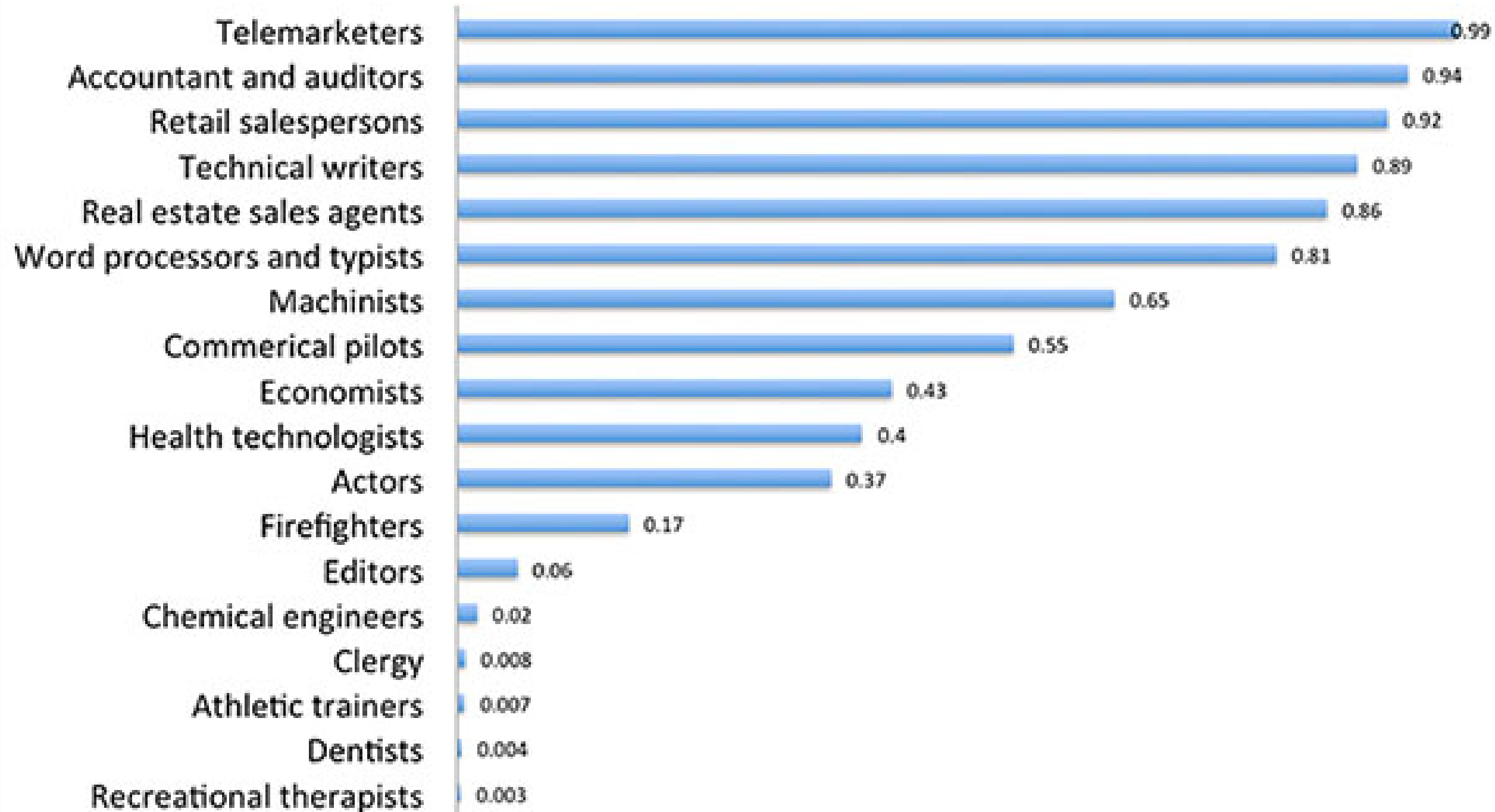
↗ Increasing demand

1	Data Analysts and Scientists
2	AI and Machine Learning Specialists
3	Big Data Specialists
4	Digital Marketing and Strategy Specialists
5	Process Automation Specialists
6	Business Development Professionals
7	Digital Transformation Specialists
8	Information Security Analysts
9	Software and Applications Developers
10	Internet of Things Specialists
11	Project Managers
12	Business Services and Administration Managers
13	Database and Network Professionals
14	Robotics Engineers
15	Strategic Advisors
16	Management and Organization Analysts
17	FinTech Engineers
18	Mechanics and Machinery Repairers
19	Organizational Development Specialists
20	Risk Management Specialists

↘ Decreasing demand

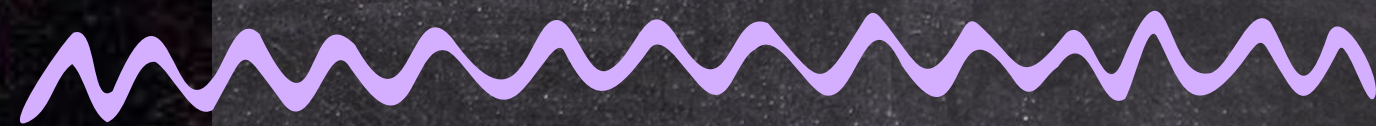
1	Data Entry Clerks
2	Administrative and Executive Secretaries
3	Accounting, Bookkeeping and Payroll Clerks
4	Accountants and Auditors
5	Assembly and Factory Workers
6	Business Services and Administration Managers
7	Client Information and Customer Service Workers
8	General and Operations Managers
9	Mechanics and Machinery Repairers
10	Material-Recording and Stock-Keeping Clerks
11	Financial Analysts
12	Postal Service Clerks
13	Sales Rep., Wholesale and Manuf., Tech. and Sci.Products
14	Relationship Managers
15	Bank Tellers and Related Clerks
16	Door-To-Door Sales, News and Street Vendors
17	Electronics and Telecoms Installers and Repairers
18	Human Resources Specialists
19	Training and Development Specialists
20	Construction Laborers

Probability Robots Will Take Your Job In Next 20 Years, 1=Certain





Dilema dan Kidung Bhagavad Gita





Agenda

KJA dan Perubahan:

Bagaimana menjadi KJA yg inovatif mengikuti perkembangan zaman?
Pengembangan jasa apa saja yg bisa dilakukan oleh AB?

Kepemimpinan dan Tim

Building:

Apa saja skill yg dibutuhkan pemimpin KJA?
Apa kiat sukses dan membangun tim yg solid, berintegritas dan beretika?

Isu Kolaborasi:

Bagaimana menciptakan harmonisasi KJA agar membawa kemajuan bagi Indonesia?

Digital economy and its role in accounting

Zhuldyz Kuppenova¹, Sariya Baimukhanova^{1*}, Gulnar Nurgalieva¹, Gulnar Zhunisova¹, and Aigerim Nurmukhan¹

Al-Farabi Kazakh National University, Almaty, Kazakhstan,

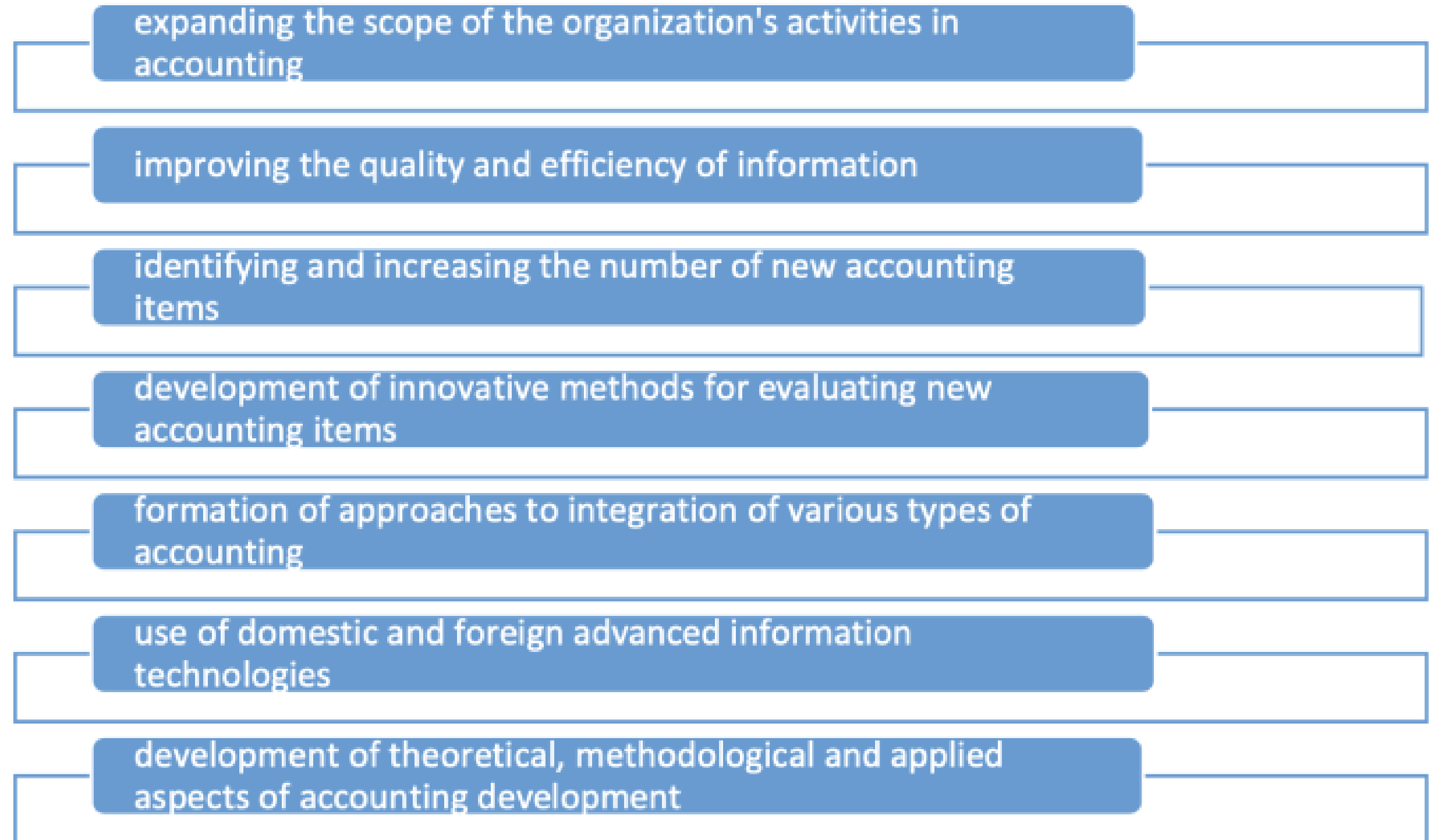


Fig.3. Some areas of development of accounting methodology

7

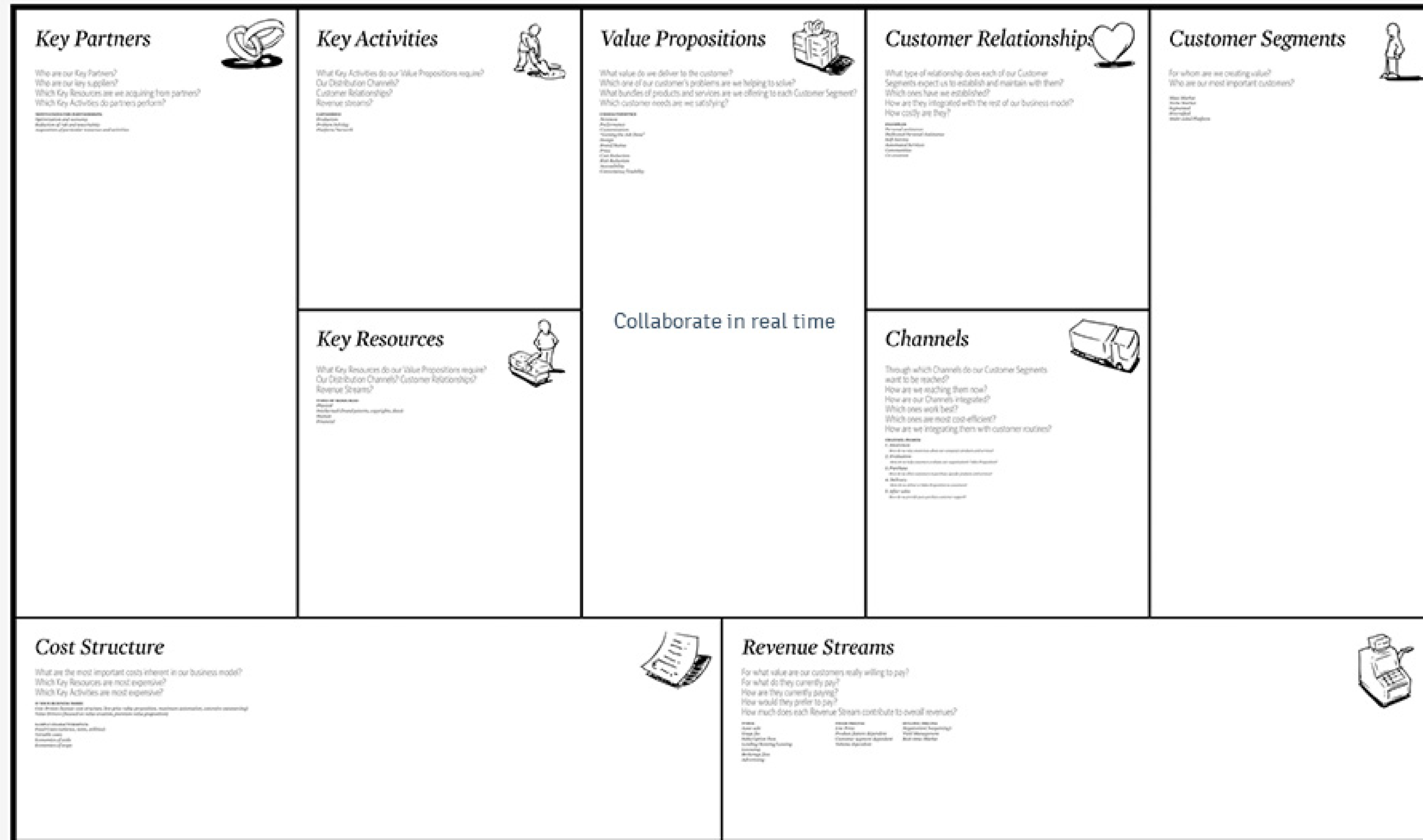
The Business Model Canvas

Designed for:

Designed by:

Date: / /

Iteration: / /



Dimanakah posisi KJA Anda?

Kualitas produk

Bagus	Sulit terjual	Terjual laris
Buruk	Tidak terjual	Mungkin terjual

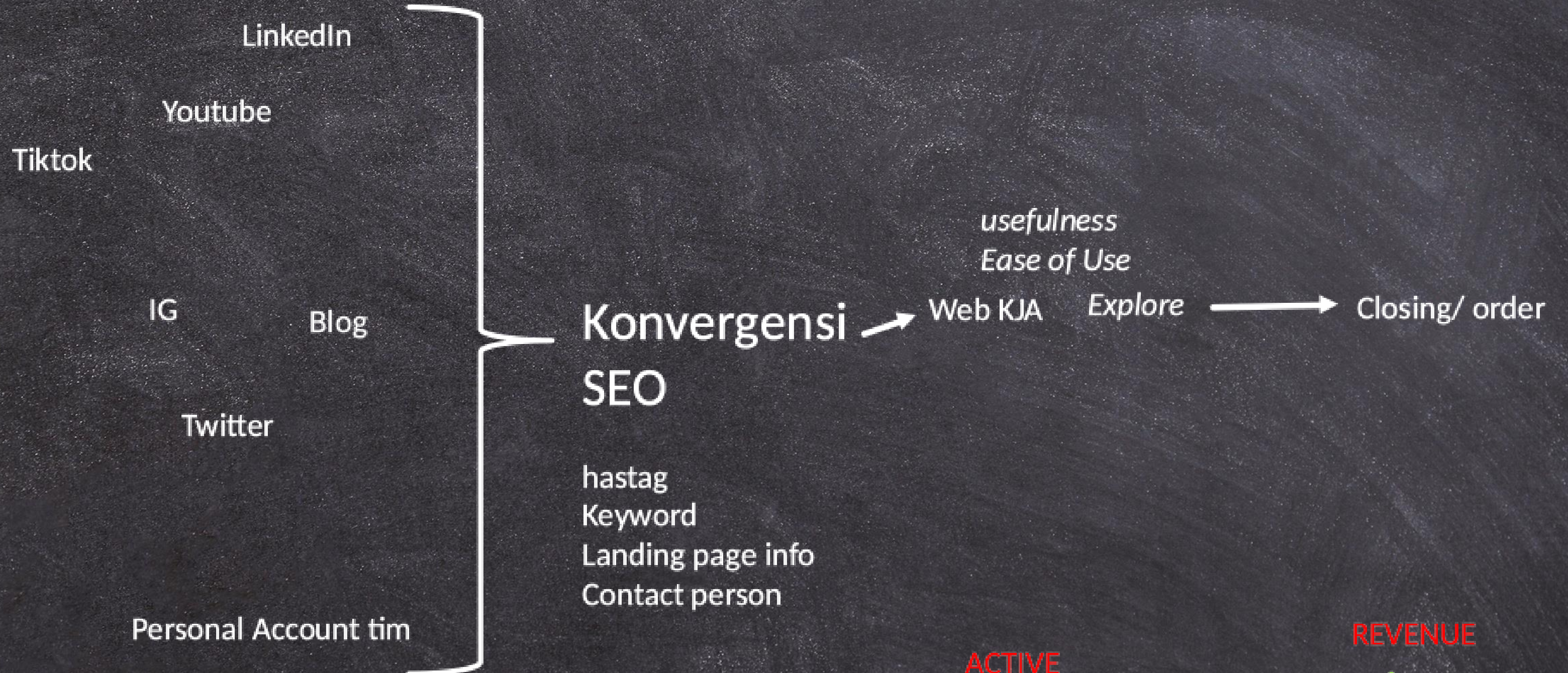
Buruk

Bagus

Strategi Pemasaran



Customer Journey



ATTRACT

VISITOR WEB/ INTERACTION

ACTIVE

RETENTION

REVENUE

DAFTAR/ VISITOR

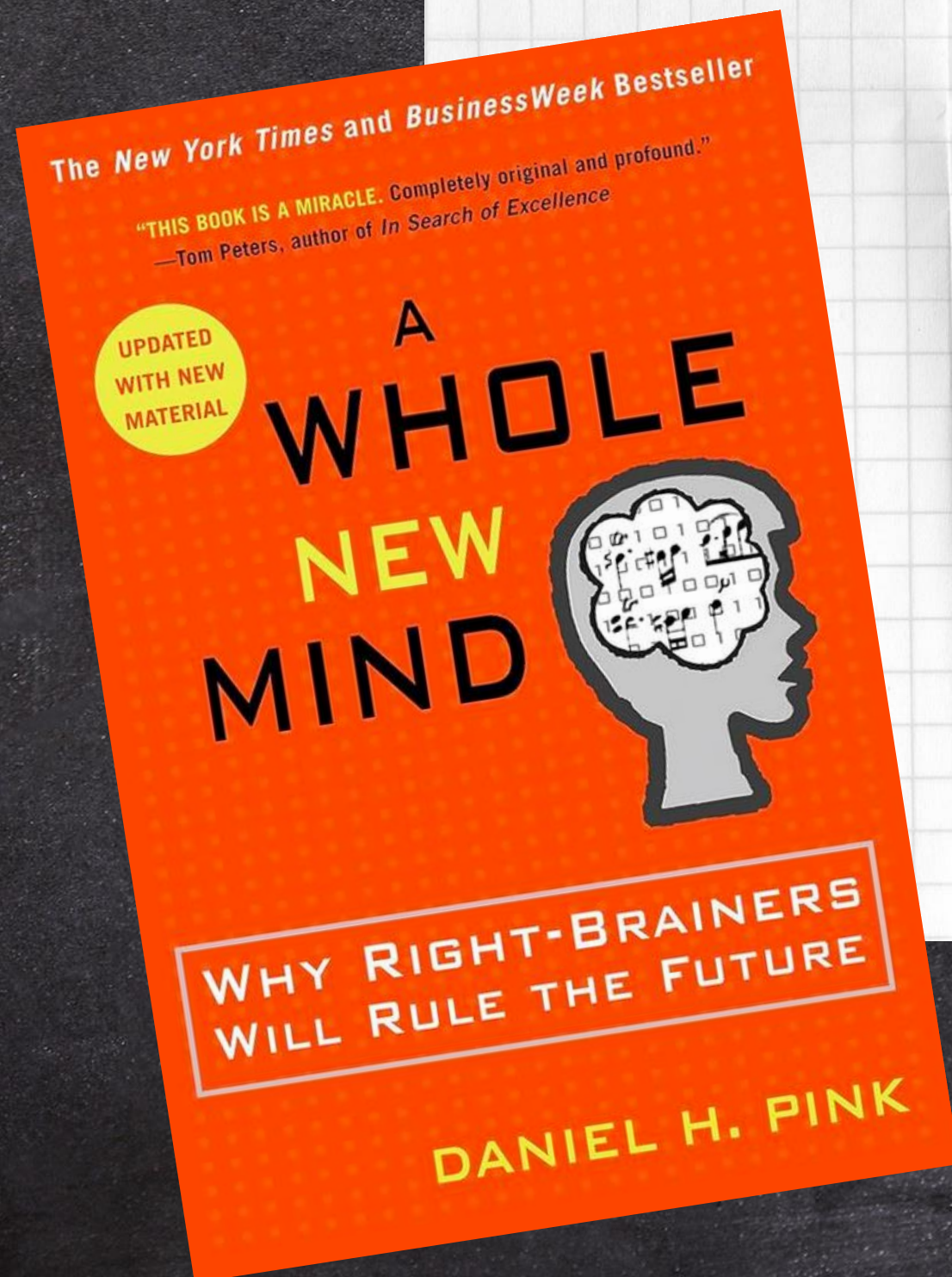
ORDER



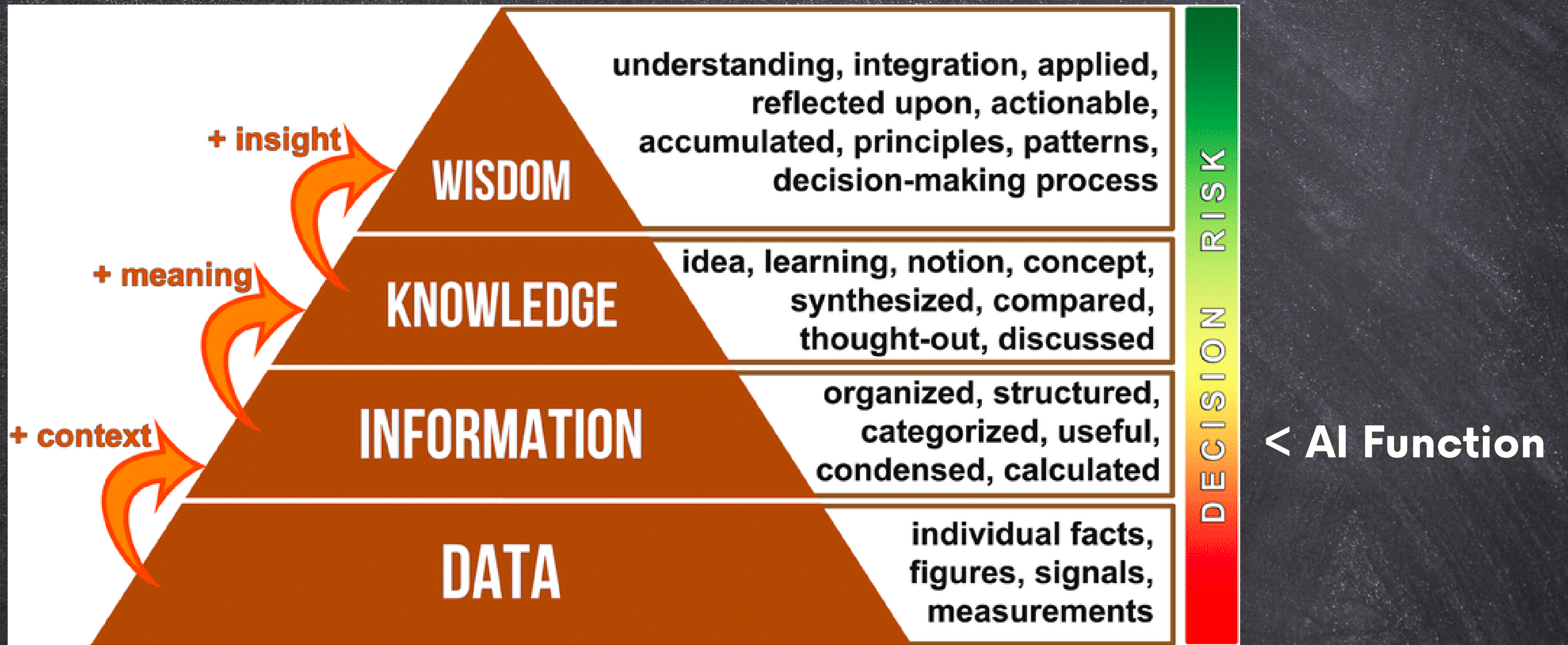
**BUILD
YOUR
PERSONAL
BRAND**

Six Senses

Design
Storytelling
Empathy
Symphony
Play/ Fun
Meaning



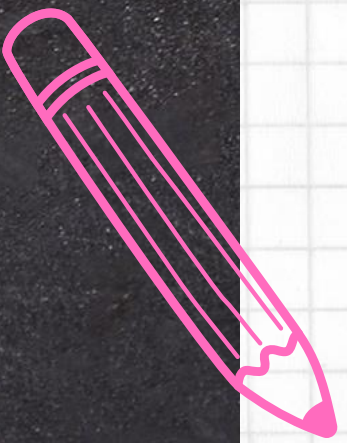
Aerikel lawas (2011) tentang disruptsi akuntan masa depan yang sedang relevan (source: akuntansiubaya.id)




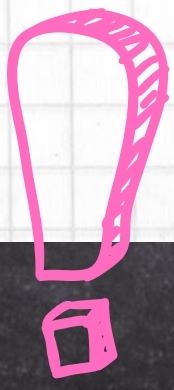
[Lunesu, et al \(2019\)](#)



Diversifikasi Jasa...



?????



Behind

Financial
Statements



Jurnal Akuntansi Multiparadigma

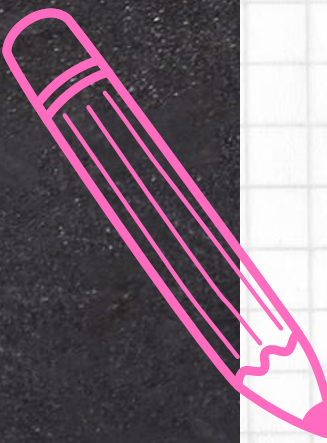
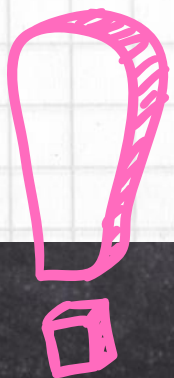
<https://jamal.ub.ac.id> › jamal › article › view › pdf

PRINSIP “JANCUKAN” DALAM AKUNTANSI DAN ...

oleh A Riduwan · 2019 · Dirujuk 7 kali — PRINSIP “JANCUKAN” DALAM AKUNTANSI DAN PELAPORAN KEUANGAN.



Diversifikasi Jasa...

- Kompilasi LK
 - Perbaikan prosedur administrasi > internal control
 - Konsultasi akuntansi dan keuangan
 - Konsultasi akuntansi manajemen dan strategi bisnis
 - Jasa administrasi perpajakan dan pengurusannya
 - Disain SIA
 - Pendampingan budgeting
 - KPI design
 - MCS design
 - Outbound training
 - Audit internal (ie: stock opname)
 - Training kesiapan mental penerapan SIA
 - Innovation accounting design
 - Fin/ Ac training for non finance/ ac dept
 - Wellness program design
 - Corporate academy building
 - Desain dashboard data analytic
 - Implementasi Business Intelligent
 - Studi kelayakan inovasi produk/ pengembangan bisnis
 - Riset akuntansi bisnis
- 
- 





Mengapa inovasi tidak optimal?

Mindset (PE vs Innov)

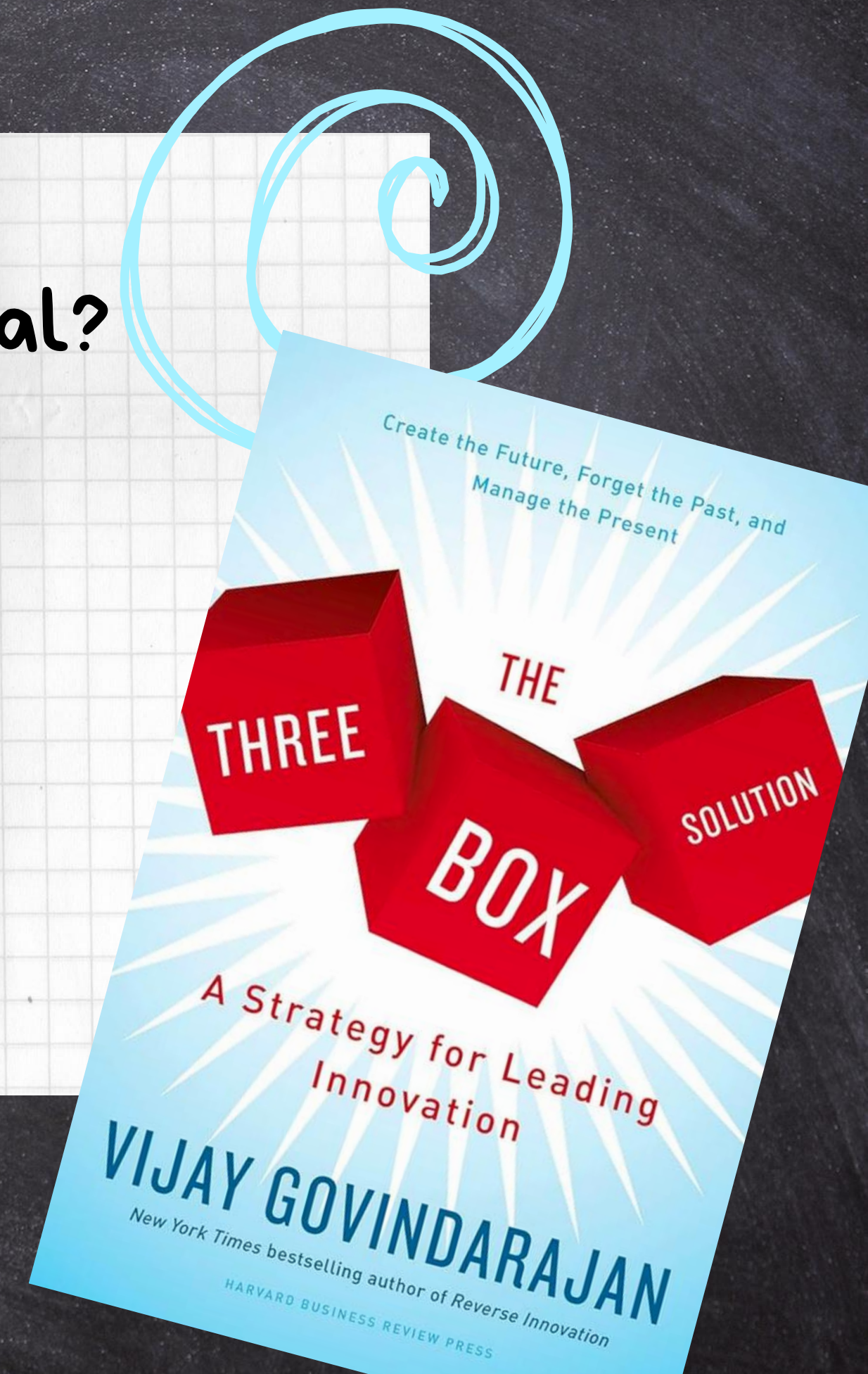
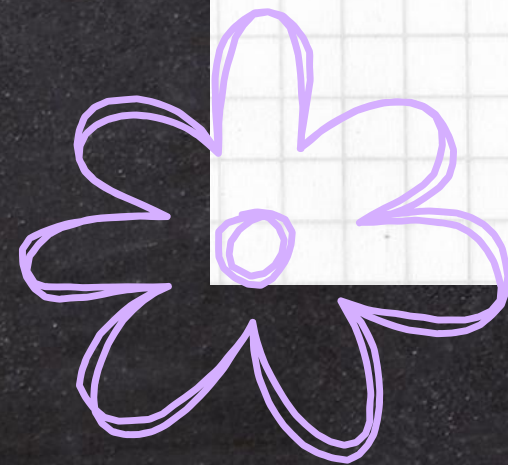
Brainstorm island myth

Innovation as episodic process

Inadequate measurement tools

(Eco)system problem

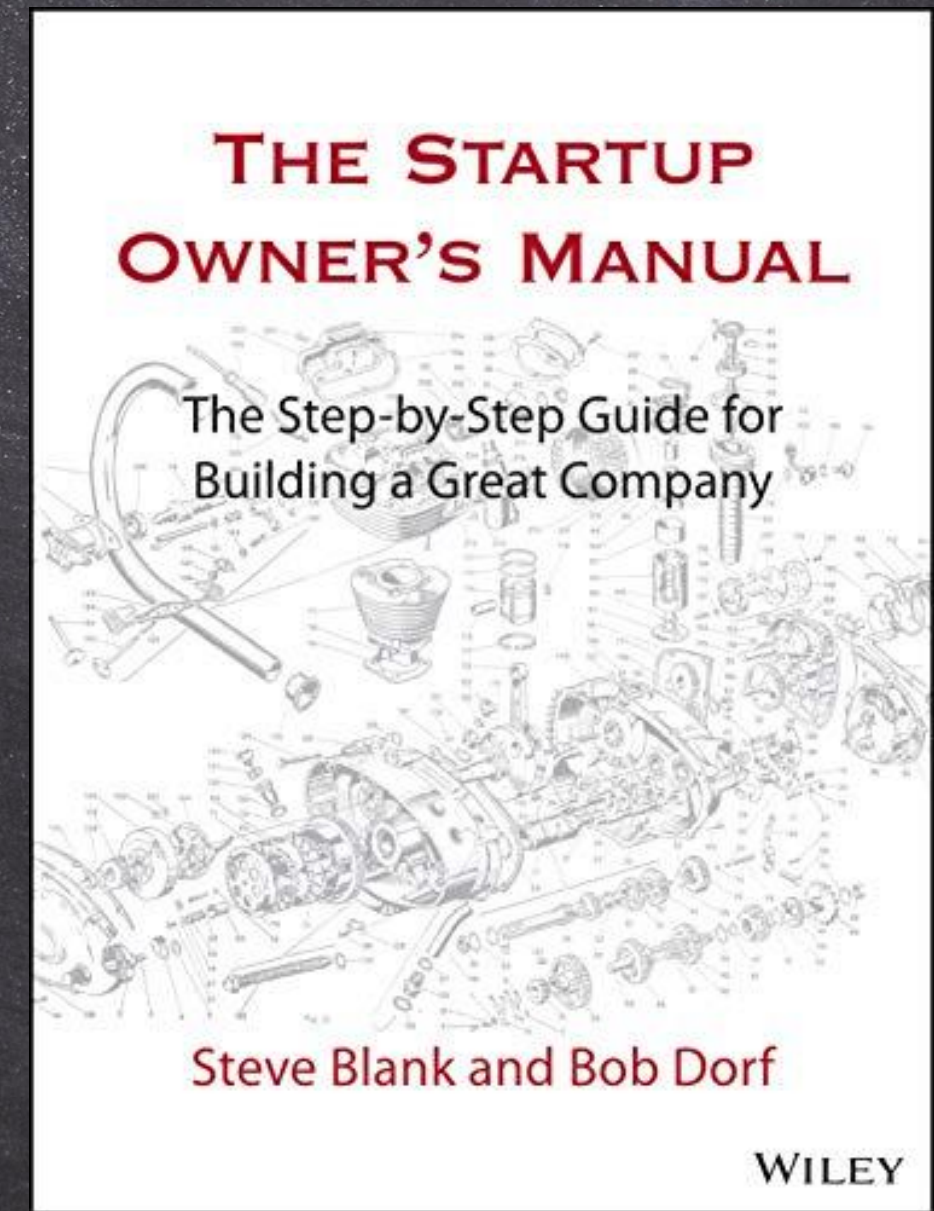
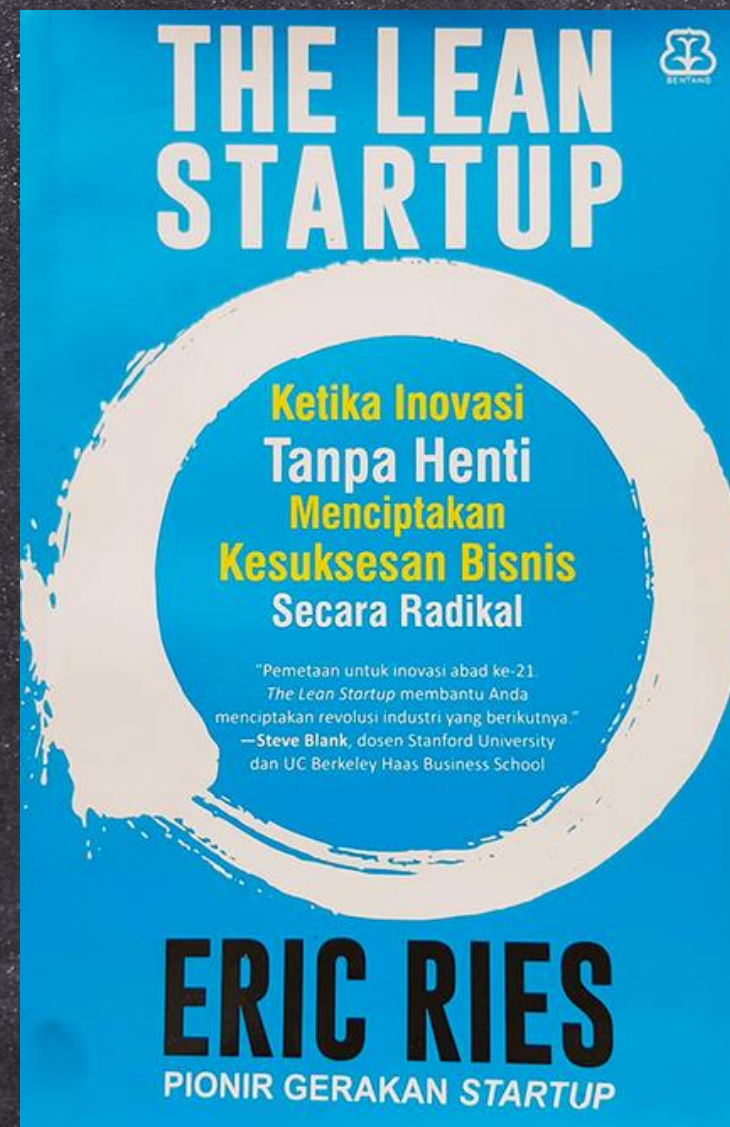
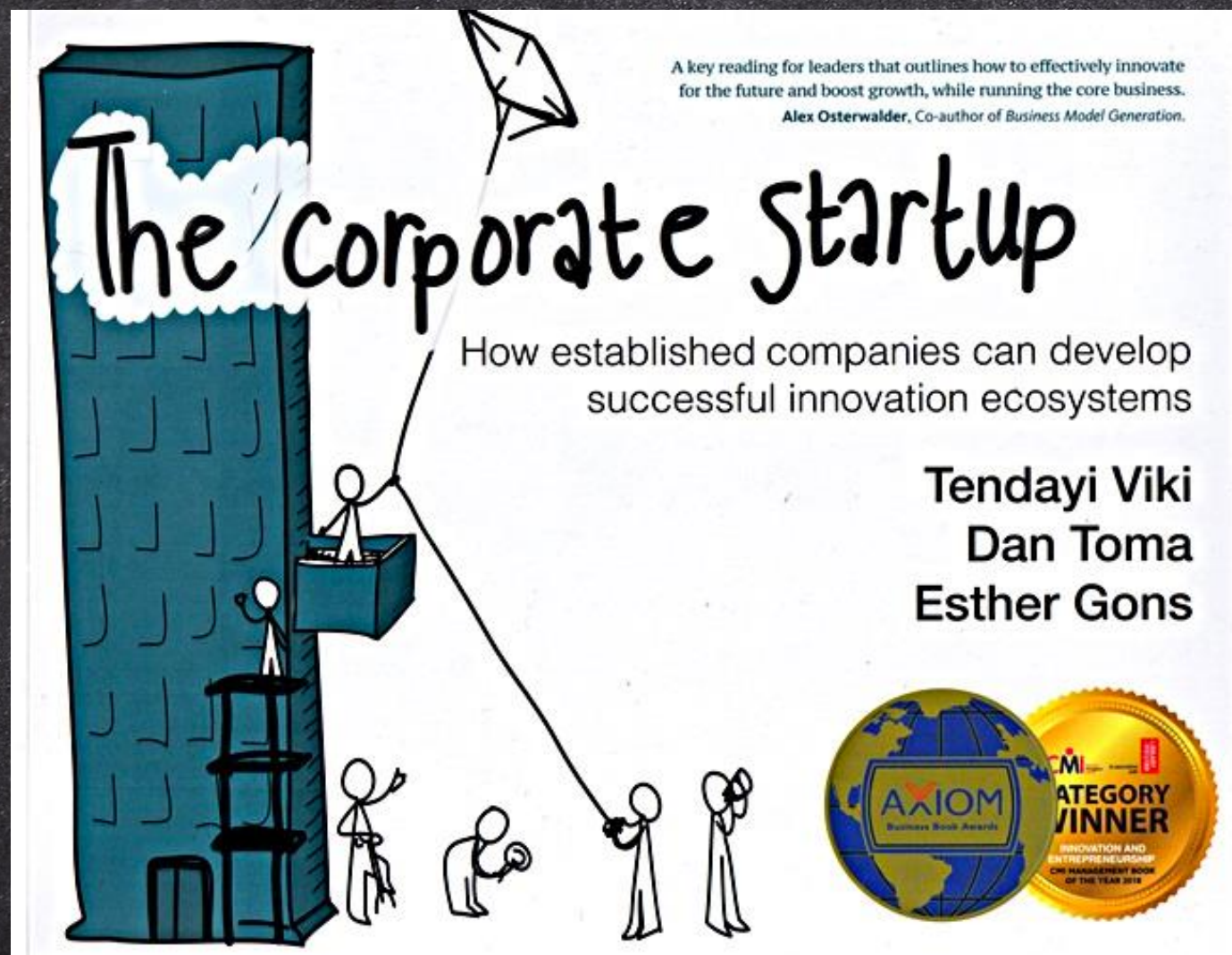
Curse of responsibility accounting



Business system as

Innovation	Performance Engine
Short term pain	Short term gain
Experimentation	Efficiency
Unpredictable	Predictable
Unrepeatable	Repeatable

Innovation Accounting > Future to Bring Balance to The "Force"



Metafora Kuda Troya dalam *Addictive Sustainable Ecosystem Model*: Studi Kasus Akuntansi Inovasi Pada Neokolonialisme Ekosistem Tiktok

Abstrak

Tujuan Utama - Memberikan wawasan baru tentang perspektif dan peran akuntansi inovasi (yang selama ini banyak dikenal dalam dunia pebisnis startup) dalam meningkatkan nilai dan memitigasi risiko bisnis, melalui studi kasus TikTok dan TikTok Shop.

Metode - Metodologi penelitian kualitatif interpretif ini menggunakan studi kasus *social media* dan *social commerce* TikTok yang dikembangkan oleh ByteDance, Ltd. Studi ini menggunakan data sekunder yang diperoleh dari berbagai sumber serta melalui kegiatan observasi sebagai bentuk triangulasi yang memadai.

Temuan Utama - ByteDance membangun pertumbuhan pesat melalui eksekusi strategi penciptaan ekosistem bisnis untuk mengurangi risiko sekaligus meningkatkan nilai bisnis. Ekosistem ByteDance yang dibentuk melalui TT, CC, dan TTS selaras dengan strategi Kuda Troya (TT adalah Kuda Troya, CC adalah semacam “opium”, dan TTS adalah pasukan penyerang). Ekosistem ini dapat dipertanggungjawabkan dengan baik melalui implementasi pengukuran dalam konteks akuntansi inovasi yang mengadopsi dari konsep Pirate Metrics.

Implikasi Teori dan Kebijakan - Akuntansi inovasi tidak meniadakan akuntansi, namun mengisi kekosongan yang tidak terakomodasi akuntansi konvensional. Pada bisnis yang beroperasi lintas negara, kajian kondisi lingkungan eksternal secara holistik seperti aspek legal,

Creating business values based on spirituality and authenticity of Sustainable Development Goals (SDGs): Inspiration from PwC and BTS

Bonnie Soeherman, Valentina Elim

Abstract

Various issues regarding human rights violations, exploitation of nature, poverty, war, disease, and other sustainability problems have triggered the birth of the Sustainable Development Goals (SDGs) targeting seventeen interlinked objectives by 2030. The implication of this movement, initiated by the United Nations, is a challenge for all organizations and communities to take responsibility for sustainability reporting. There have been many studies and research forums related to reporting, such as Global Reporting Initiative (GRI) and Integrated Reporting (IR). Despite all the progress that has been made by the world community for the success of the SDGs, there is still one fundamental point that has not been widely researched: spirituality. This study believes that without good spirituality, no business entity can carry out programs that are aligned with the SDGs effectively and honestly. This study views this as a gap that needs to be studied more deeply in terms of spirituality and the authenticity of the SDGs. By adopting two case studies, "Be Well, Work Well" program by PwC and movements in harmony with SDGs by idol group BTS, with a literature study approach, this study aims to build a rationalization conceptual model that combines spiritual awareness, SDGs, and business value creation. The results of this study indicate that spirituality is a fundamental aspect of the impact of the SDGs, both internally and externally oriented. Finally, a movement of kindness that is carried out correctly and sincerely will have an impact on increasing business value. This study reveals that spiritual and material aspects are an inseparable unity.



Pandawa, The Strongest Team on Earth





Teamwork Cycle

GENERATIONS



TRADITIONALISTS

AGED 78+



BABY BOOMERS

AGED 57 - 77



GENERATION X

AGED 42 - 56



MILLENNIALS

AGED 26 - 41

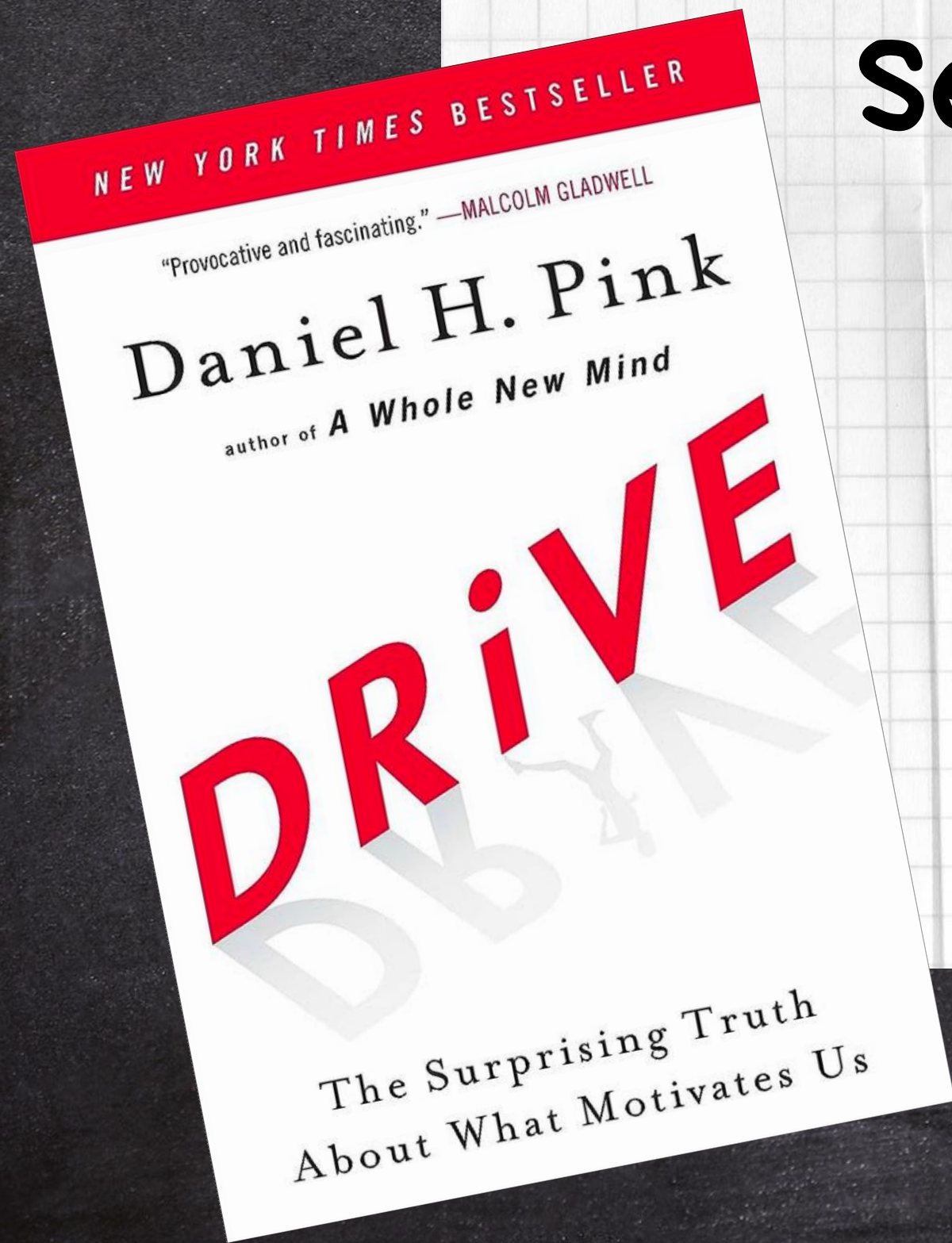


GENERATION Z

AGED 12 - 25

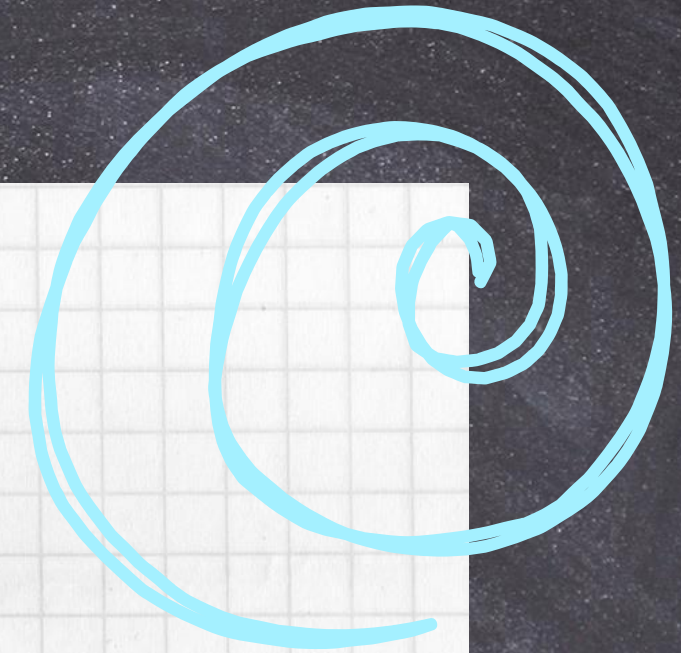
Otoriter
Disiplin
Loyal
Daya juang
Teguh prinsip
Pekerjaan
terstandar

Egaliter
Rebel
Mudah
bosan
Daya kreasi
Multi prinsip
Result-based



Self Determination Theory Modified

Purpose
Mastery
Autonomy





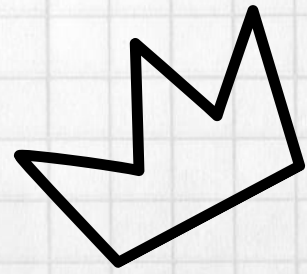
Leading Y & Z

- Coaching (Work & Life)
- Sensing the purpose
- Strengthening values
- Clear career path
- Result-based MCS
- Nurturing positive culture
- Fun & more casual atmosphere
- Understanding Y & Z's world
- Digital connection



Aliansi Pandawa dan Kresna





Building Collaboration

Trust

Clear objectives

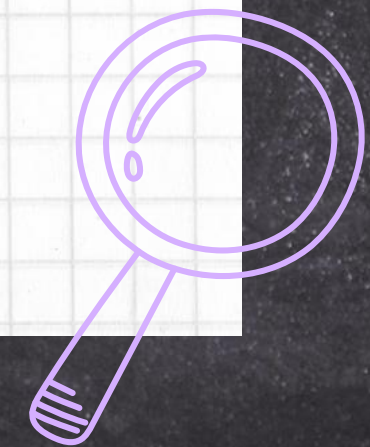
Synergy

Open communication

Listen mindfully

Suspend judgement

Win win solution



Implikasi MANAGERIAL ATTITUDE

- ADAPTIVE
- REJUVENATE
- INNOVATE
- STAY RELEVANT
- EMPOWERMENT



THANK

YOU

