

THE IMPACT OF ENFORCEMENT OF MEA TO THE ACCOUNTING PROFESSION AND EDUCATION (STUDIES ON ACCOUNTING LECTURER AT UMJ, PTN/PTS AND OTHERS AROUND UMJ)

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Abstract

This study aims to determine the perception of Lecturers on accounting faculty facing the implementation of the Asian Economic Community (AEC/MEA) in 2015 especially to the profession and accounting education. Hence, the researcher use 117 sample of respondents that consist of accountant lecturers on accounting faculty both state and private universities around UMJ. The data analysis technique used is descriptive analysis by grouping accumulation of questionnaire answers of respondents in an interval scale.

The result showed that the majority of respondents strongly agreed that the MEA is namely as a free trading of market. Therefore, it will lead to the high impact of labor mobility, the intense of competition, professional skills, foreign language skills, innovation, creativity and mastery of technology. For the accounting profession, MEA is an opportunity and also a threat to be recognized as the acceptance of accounting services refers to the Mutual Recognition Arrangement (MRA) or the ASEAN Federation of Accountants (AFA) agreed by ASEAN members. To the accounting education MEA is a challenge to produce the competency of school graduate. Respondents agreed that universities should make some changes to curriculum as an anticipating of the development of business world while enhancing the quality of graduates too. The competency-based on curriculum and character (understand the differences) is one of solution based on the orientation of technical mastery, encourage innovation and creativity, creating individuals who are able to solve the problem (problem solving). The curriculum should be flexible to the development of the business world. Means that the curriculum must adapt to the field condition or the business world.

Keywords: MEA, The accounting profession, Accounting education, Curriculum

INTRODUCTION

In order to improve the competitiveness of the region and promote economic growth that is equitable, reducing poverty and socioeconomic inequality, improving the living standard of the Association of Southeast Asians Nation (ASEAN) member countries, the ASEAN countries agreed to realize the ASEAN Economic Community (AEC/MEA) by 2015 to face the global challenge. ASEAN Economic Community called AEC, strives to realize their economic stability to the members and try on the highly competitiveness. It is the marked with the free distribution of flowing of goods, services, investment, freer capital, elimination of tariffs of trading among ASEAN countries, and eases the movement of workers who are non-ASEAN countries.

Free trading within the context of MEA/AEC in 2015 has various either positive or negative impact on the Indonesian economy, including to the profession and accounting education in Indonesia. To the accounting profession for instance, the presence of MEA has caused the interstate of ASEAN smelting accounting profession. The positive impact is that Indonesian accountant can find the new

things to improve their capabilities, and open up great opportunities for the accounting profession to be able to better competitiveness. While the negative impact to the Indonesian accountant is whether they able to engage with a wide area by limitation of language ability and all things related to the accounting profession.

To the Indonesian accountant and the graduates with unprepared skills to face the MEA, the accountants from other countries will easily take over on job into Indonesia. This certainly makes the competition among the workforce is getting tougher. If the accountant of Indonesia unprepared in facing the MEA could lead to displacement of the role of accountant profession in Indonesia and surely will be dominated by foreign accountants.

According Soeparto (2011), there are several strategies that can be done by accountants on facing of MEA in 2015 such as preparing the blueprint of development of the accounting profession in Indonesia, strengthen the regulation of accountant profession, and build up the links on professional associations of accountant with others. Furthermore, they have to synergized to the parties associated with the accounting profession include academics, practitioners, professional associations, service users, and regulators.

Meanwhile, to improve the quality of professionalism of accountants in Indonesia started with such things, improving the quality of accounting education, quality certification of the accounting profession, accounting standards, and professional standards in accordance with international standards, the quality of continuing professional education (Hidayati, 2014). On facing the MEA Accountants must also own a professional certificate of professional associations and / or regulator of the profession on each country.

The presence of MEA in 2015 requires the creation of standard and new rules in the accounting profession. So the accountants of Indonesia demanded to be able to follow these standards and new rules in order to compete with foreign accountants. As a student majoring in accounting, also should be able to equip and prepare as well as possible. Students must continue to strive on improving language skills, work skills and competencies, capabilities that related to the accounting profession, as well as trying to meet the standards needed in the accounting profession, such as obtaining certification ASEAN level.

ASEAN Economic Community (AEC) also provides a variety of challenges and opportunities for accountants in Indonesia. Their labor smelting accountants make the competition becomes more intense, while the number of accountants professional in Indonesia is smaller than in other countries. This raises concern for accountants especially to whom will not compete with foreign accountants. Challenges that ultimately make us think that the presence of AEC in 2015 becomes a burden for accountant in Indonesia. As an accountant of Indonesia, we have to change the mindset to face the presence of MEA as a form of good opportunities, where we not only can work in our own country, but we can work in other ASEAN countries. MEA also can enhance our abilities and qualities as accountants in Indonesia by providing opportunities for accountant in Indonesia to show the ability and quality in the ASEAN countries.

Therefore, Indonesian accountant must prepare very well on facing the AEC in 2015 so that it won't be dominated by foreign accountant. Never makes the MEA as a form of burden or a challenge, but as a form of welcome AEC great opportunity to be able to continue to improve the capacity and quality to the accounting profession in Indonesia. The ability of accountants in Indonesia with their AEC 2015 should be well prepared. Accountant in Indonesia must continue to host their own country, even able to widen its market to other ASEAN countries.

For higher education, the presence of MEA is a challenge. The challenge relates to how to produce graduates who are qualified according to market needs (Evenia, et al., 2014). It is undeniable that produced graduates of the universities must be ready and able to compete in the labor of market. Alumni higher education especially accounting students will compete with overseas communities who come to Indonesia to get a job. So that competition occurs not only among alumni of higher education but competition is also the case with foreign public (Puspita, 2015). This inevitably makes and encourages the Universities to change the curriculum in order to increase the competence of accounting graduates in the era of the ASEAN Economic Community.

LITERATURE REVIEW

AEC or commonly abbreviated to MEA is a form of economic integration of the member countries of Asean located in Southeast Asia. Wakhyudi, (2014) says that simply MEA can be interpreted as a free market in the ASEAN region. MEA formation begins with the Asean summit in 1997 in Kuala Lumpur, Malaysia. ASEAN's Vision 2020 whereby agreed that essentially focuses on the formation of the ASEAN region to a stable, prosperous, free and competitive economic growth and equitable as well as to reduce poverty and social inequality. Then, the leaders of Asean through the Asean Summit 2003 in Bali transform Asean into a region free market of both goods and services. One-area services imposed independently of the accounting profession services. Asean Economic Community is not only open up the flow of goods or services, but also the professionals, such as doctors, lawyers, accountants, and others. The special staff of the Minister of Manpower and Transmigration explained that the MEA requires the elimination of rules that have plagued the recruitment of foreign workers, so that the presence of the MEA will be more bring the opportunity to foreign workers to fill the variety positions and professions in Indonesia. However, the number of leaders of professional associations admitted quite optimistic, that skilled of manpower in Indonesia is quite able to compete. In the accounting sector, for example, Chairman of the Indonesian Institute of Accountants, admitted there were concerns because many young workers who have not been aware of the increasingly fierce competition. Besides lack of English skills, readiness they are also very dependent on the mental. Many were not ready when they compete with foreign accountants.

MEA requires the elimination of rules that have plagued the recruitment of foreign labor. Restrictions, especially in the labor sector professionals, encouraged to be abolished. So in the essence of MEA will be more bring the opportunities for foreign workers to fill a variety of positions and professions in Indonesia. Numbers of defined terms have been decided such as using of Indonesian language and certifications related professional institutions in the country. MEA also has an agenda in which the member countries of ASEAN jointly want to make ASEAN as: (1) market and a single production base (2) regional competitive economy, (3) economic development area is uneven and (4) regional integrated into in the global economy.

Accounting Education

The quality of education is part of the need to increase human resources in the future. Color given by the world of education would also add to people's behavior. Therefore, the development of world ethical and moral education to be very important in order to form a civil society (Rofik, 2014). International Federation of Accountants (IFAC) in 2005 has published eight international education standards. Standard number 4 states that the accounting education program should provide a framework for values, ethics and professional attitude to exercise professional judgment prospective accountant so that it can act ethically amid interest of the profession and the public (Mulawarman, 2006).

Design of the college curriculum aims to broaden and deepen the accounting education must be relevant to the business world and the demands of the accounting profession. Future accounting students should be able to develop the capacity of learning, thinking logically to the theory, and having critical analysis.

Producing the best of graduate students and proper competency started by designing on better curriculum. The curriculum is the main factor that determines the competence of students. According to Shack in Puspita's writing (2015), there are many problems in the current accounting education, and the main problem lies in the design of the curriculum. Shack in Puspita (2015) showed that is not enough to change the curriculum simply by adding several subjects. Furthermore, curriculum requires drastic reform. Research conducted by Cheng and friends (2007) concerning the design of the curriculum in view of the provider of accounting education at university level suggested to reduce the

gap between the expectations of business and academic circles. According to Cheng and friends (2007) directives that can be used by Universities to improve accounting education, namely:

1. The basic subject of accounting, intermediate, advanced, cost accounting, management and auditing accounting they all must be integrated
2. Some courses such as English, English conversation, skills and business communication skills, e-commerce, strategic cost management, and enterprise resource planning, should be equipped.
3. Students should be divided into work and further study of groups according to their interests.
4. A case study approach should be more emphasized to the learning process.
5. The curriculum must be more flexible to the development of business world.

The results of the study Cheng (2007) showed that the curriculum is very important to produce graduates who are competent in the field of accounting. Design a curriculum designed by the accounting education providers to understand the views of business practitioners (labor market demand), so the expectations among the education providers and corporate accounting have in common. Understanding of the course basics of accounting, financial accounting, advanced financial accounting, management accounting and auditing should be improved by requiring students to participate in professional education, which is programmed by the university.

Curriculum planning becomes a very important issue for providers of accounting education. Traditional curriculum only focuses on the development of a good accountant regardless of the ability of alumni. The role of educators on producing competent graduates is very crucial than ever. This is because the business environment changes very fast, so that each university should prepare students to meet the requirements of the competition to enter to the world of competition.

Based on the Regulation of the Minister of Education and Culture (Permendikbud) No. 73 of 2013 on the implementation of national qualifications frameworks Indonesian higher education, curriculum applies to higher education is a curriculum-based Indonesian National Qualifications Framework (KKNI). In the Permendikbud explained, "Indonesian National Qualifications Framework (KKNI) is an extension of the qualifications framework to reconcile, equalize, and integrating the learning outcomes of the path of non-formal education, informal education, and or work experience into the types and levels of higher education".

Indonesian National Qualifications Framework (KKNI) aims to align education with the world of work. Accounting education provides to implement curriculum-based KKNI with the expectation that accounting students gain work experience that can be meet as the foundation after graduating from the degree program. Work experience at the time of study done by having internships on some companies. The internship activities of the students expected to have competencies in accordance with the company's expectations. The purpose of the internship activities is that accounting graduates can compete favorably with other graduates in the country and the international community.

Accounting Profession

Accountant is a professional accountant who sells their services to the public, especially in the field of examination of financial statements prepared by the company (Erika, 2011). The examination is mainly intended to meet the interests of creditors, investors and other interested parties. Besides, CPAs are also selling their services to the public as a tax consultant, preparation of accounting information systems and the preparation of financial statements (Widjajanto, 2001).

Nowadays, person who can be called as accountants are to those who graduated from Strata one (S1) of accounting program and has got the accounting profession through education accounting profession. Accountant designation is a professional degree awarded to a scholar who has studied at the economic faculty of accounting department at the university or college and have passed the Accounting Profession Education / PPAk (IAI, 2001). According to the International Federation of Accountants / IFAC in Sari (2012), which referred to the accounting profession, is all occupations that use skills in accounting, including fieldwork public accountants, accountants intern who worked at industrial companies, finance or trade, an accountant who works in government, and accountants as educators. Besides, the accounting profession is the scope of work performed by accountants as a

public accountant that typically consists of the work of audit, accounting, tax and management consulting. In addition, the field work accounting profession can be classified as (a) public accountant (b) internal accountant (c) government accountants and (d) accounting educators (IAI, 2001; Halim, 2001 and Reeve, et al, 2011).

Accounting profession generally regarded as one of the professional field as other organizations. According to Halim (2001), the characterization of accounting profession are; (1) having field of science practiced, namely a guideline in implementing their profession,(2) having code of ethics as guidelines that regulate the behavior of its members in the profession, (3) joining on an official organization recognized by the community/government, (4) expertise needed by public, and (5) working without commercial motivation but based on its function as a public trust.

Based on the explanation above that accountant's job both working on private sector or public, as either management accountants, public accountants, accountant educator and accountants called as a profession because it requires knowledge of accounting and other disciplines that relevant through formal education. In addition, it requires skill in processing the data and presenting the report in particular job by using computer technology and information systems (skill), and must have the attitude and ethical behavior.

RESEARCH METHODOLOGY

This research is a quantitative method by using primary data. The samples on the research are public and private Universities, which located around UMJ. There are 117 respondents and they are professors who teach on accounting. The data analysis technique is descriptive statistical analysis; the scale ranges as follows:

Table 1
Value Range and Category

Score	Interval Score	Answer Category
1	1,00 - 1,80	Very Disagree
2	1,81 - 2,60	Disagree
3	2,61 - 3,40	Uncertain
4	3,41 - 4,20	Agree
5	4,21 - 5,00	Very Agree

Source: Sugiyono (2009)

THE RESULT OF THE RESEARCH

This researcher uses 117 lecturers on private and state universities as the respondents to the research. There are 43 respondents, or approximately (36.8%) of PTN lecturers and 74 respondents (63.8%) of private lecturers with tenure of each of more than 5 (five) years. This indicates that the respondent is the right person to seek information on the impact of the implementation of MEA on accounting profession and education.

The following table summarizes the responses of respondents on the impact of MEA to the accounting profession and education.

Table 2
Respondents' opinion on MEA

No.	Indicators of MEA	Score	Average	Category
Free Market				
01	MEA is the free market of ASEAN community	544	4,65	Very Agree
02	MEA calls for the removal of various types of trade tariffs in	493	4,21	Very Agree

	ASEAN			
03	MEA calls the movement of goods and services that are free in the ASEAN region	504	4,31	Very Agree
04	MEA has increased global competition	490	4,19	Agree
05	MEA is the appropriate professional associations for the accountants	445	3,80	Agree
Average		495,2	4,23	Very Agree
Mobility of Workers				
06	MEA is one of the threat to the accounting profession in Indonesia	460	3,93	Agree
07	Enforcement of MEA increases the labor mobility (accountant) among ASEAN member	496	4,24	Very Agree
08	MEA demands on high professionalism to accountants	512	4,38	Very Agree
09	Mastery of a foreign language is important on MEA especially to the accountants	517	4,42	Very Agree
10	Innovation, creativity and mastery of technology is branding of workers especially to accountants	514	4,39	Very Agree
Average		499,8	4,27	Very Agree
Grand of Average		497,5	4,25	Very Agree

Source: Data processed

The table 1 above shows that the majority of respondents strongly agreed that MEA is a free market with an average score of 4.23. This freedom includes the tariff and the movement of goods and services as well as an educated workforce that is free in the ASEAN region. Likewise, the legacy of the MEA will cause high labor mobility (the average score is 2.27) among the ASEAN countries approved by the respondent. It shows that as a free market with high labor mobility leading will increasingly tight labor competition with an average score of 4.25. Logical consequences that occur when the application of MEA is competition on seeking jobs. The workers required to have high professional skills, foreign language skills, innovation, creativity and mastery of technology. Professional capacity will be improved through the process of education offered by the college.

Other indicators are affected due to the implementation of MEA is the profession and accounting education. For the accounting profession Indonesia, opening the tap freedom MEA also opened two consequences, which present both opportunities, and threats (total average score of 4.22). Opportunity is a chance to expand on abroad, especially on ASEAN region, while it is the threat for the accountant on ASEAN to the domestic environment. Most respondents strongly agree that the implementation of MEA is an opportunity that should be exploited and also as the threats which must be faced. The accounting profession consequently required to have high integrity and competence, follows the development of business and based on the latest standards and rules, so that services can be received. Hidayati (2014) said that the requirement for recognition and acceptance of accounting services across ASEAN should be in the Mutual Recognition Arrangement (MRA) agreed by members of ASEAN (the recognition of the National Accountancy Body known in Indonesia with Indonesian Institute of minimum education and licensing). In addition to the recognition of accounting services ASEAN Federation of Accountants (AFA) also requires that the criteria for measuring the competence of accountants, among others, (1) an appropriate education (2) language skills (3) certification and (4) practical experience. The same opinion on respondents show strongly agreed that the implementation of the AEC will have an impact as a threat to the accounting profession in the country. To minimize such as the threat it is advised to take shelter on profession community and maintain a highly self-confidence. Table 2 below shows the opinion as follow:

Table 3
The Response on accountant profession

No.	Indicators of MEA	Score	Rata ²	Category
Chances				
01	Chances and job opportunities are wide open	526	4,50	Very Agree
02	Demanding integrity and high competence	532	4,55	Very Agree

03	Relatively high level of public trust	475	4,06	Very Agree
04	Following the development of business	490	4,19	Agree
05	Guided by the latest standards and rules	490	4,19	Agree
Averages		502,6	4,30	Very Agree
Threats				
06	The obligation to join in one associations	464	3,97	Agree
07	The competition in the field of accounting profession is high enough	486	4,15	Agree
08	Having a high analysis capability	507	4,33	Very Agree
09	Having high self-confidence	485	4,15	Agree
10	Requires creativity and decision maker	481	4,11	Agree
Average		484,6	4,14	Agree
Grand Total of Average		493,6	4,22	Very Agree

Source: Data Processed

Table 4
The Response on Accounting Education

No.	Indicators on MEA	Score	Rata ²	Category
Curriculum				
01	Competency-based on curriculum and character	540	4,62	Very Agree
02	Orientation on technical mastery and focus	526	4,50	Very Agree
03	Adaptation of the latest rules and standards	513	4,38	Very Agree
04	Encourage innovation and creativity	510	4,36	Very Agree
05	Improving self-confidence and problem solving	487	4,16	Agree
Average		515,2	4,40	Very Agree
Alumnus				
06	Creating the spirit of entrepreneurship	486	4,15	Agree
07	Anticipation of business development	492	4,21	Very Agree
08	Produce graduates according to the needs of market / user	509	4,35	Very Agree
09	Producing graduates with good analytical skills	488	4,17	Agree
10	Creating leadership and managerial skills	489	4,18	Agree
Average		492,8	4,21	Agree
Grand Total of Average		504	4,31	Very agree

Source: Data Processed

Enforcement of MEA also has an impact on accounting education. Wakhyudi (2014) found that the implementation of MEA provide both positive and negative consequences for education and the accounting profession in Indonesia. The government through the ministry of research, technology, and higher education and relevant ministries need to set up accounting majors economic school curriculum to produce graduates who are ready on facing of competition to the scope of ASEAN and global competition. The most important is the student of economic faculty majoring in accounting must equip themselves with competence in accounting based on a set curriculum with good foreign language skills, entrepreneurial spirit, independence, creativity, and optimism to welcome future that is more promising.

Description of respondents' opinion to the impact of the implementation of AEC in accounting education (Table 3) showed that the majority of respondents strongly agree that universities make changes to the curriculum to improve the quality of graduates. Recommendations of respondents to the curriculum are competency-based on curriculum, character and orientation on the technical mastery. Curriculum changes also should encourage innovation and creativity to support the creativity of students who are able to solve the problem (Problem Solving).

Soeparto found (2011) significantly between the perception of educator's accountants and public accountants on the quality of graduates will miss on. Design of the university curriculum aims to broaden and deepen the understanding of the relevant accounting students to the world of business and accounting. The curriculum should be able to lead graduates into thinking logic of the theory, and critical analysis. The curriculum that is running must be able to build students' ability in understanding spoken presented his opinion at the same time, whether on international and cross-cultural knowledge.

The appreciation of science and the values that are part of the process of return decisions is a decision on choosing their career.

The curriculum must be more flexible to the development of the business world. Therefore, the curriculum system must adjust to the field conditions or the working world. In this case, the curriculum should be more flexible in accepting the facts on the ground so that the curriculum can customize the real-world business conditions.

In order to build the students' ability Puspita (2015) suggested that the basis of accounting courses (intermediate accounting, advanced accounting, cost accounting, management accounting and audit) should be integrated. It is clear that the six subjects, namely basic accounting, intermediate accounting, advanced accounting, cost accounting, management accounting and auditing should be connected in a program of professional education practices. In this case, the basic subject of accounting is a subject, which is a prerequisite for taking the next course. Therefore the basic subjects of accounting, accounting student master. To integrate overall accounting subjects to do with the program of professional education in accounting practices is by providing certificates to students who have passed the program.

In addition, to improve the quality of graduates to changes in the curriculum, the student should be directed in a follow-up study groups in accordance with the interests and expertise. So, the students are asked to choose concentration areas of study in order to master the science of accounting more closely. Hence, the role of faculty academic advisors is very crucial. Mastery in the field of accounting can improve the competence of accounting graduates for accounting graduates will deepen the field of accounting that will be their skill. The learning process through a case study approach should be more emphasized. The provider of accounting education should further enhance material and subject to practical activities that lead to the world of work. This is because the theory developed in the business world is rapidly increasing; therefore, students' understanding of the world of work in accounting should be improved by providing more real-world case studies.

Several other technical education programs as a supporter (soft skills) such as English, foreign language conversation must be completed. The achievement in this program into one of the prerequisites to graduation. Students need to master the English language as an international language. English proficiency students can be obtained through professional education courses in English to provide a certificate for students who master the English language.

In addition, to curriculum development, university students need to pay attention to the criteria that will be accepted. Universities have to tighten the process of student recruitment and graduation requirements for students to ensure the quality of graduates. The quality of graduates is one indicator of the public's assessment of the college.

CONCLUSIONS AND RECOMMENDATIONS

MEA is a free market with high labor mobility. Consequently workers are required to have a high professional skills, foreign language skills are better, innovation, creativity and mastery of technology. To the accounting profession in Indonesia, opening the tap freedom MEA into opportunity and a threat. Opportunity is a chance to expand to abroad in the ASEAN region, while the threat is directed to accountants in ASEAN on domestic environment. The accounting profession are consequently required to have high integrity and competence, follows the development of business and based on the latest standards and rules. Requirements for acceptance of accounting services across ASEAN referring to the Mutual Recognition Arrangement (MRA) or the ASEAN Federation of Accountants (AFA) agreed ASEAN members namely (1) the recognition of the National Accountancy Body, (2) an appropriate education (3) the ability of language (4) certification and (5) practical experience.

The majority of respondents strongly agree that universities make changes to the curriculum to produce the competence of graduate students. Competency-based on curriculum and character (understand the differences) is as well as the orientation of technical mastery, encourage innovation and creativity, creating individuals who are able to solve the problem

(problem solving). The curriculum should be flexible to the development of the business world. This means that the curriculum must adapt to the field conditions or the business world.

The conclusions of the above recommendations given to the stakeholders, particularly universities / colleges / faculties as institutions / agencies that play a role in producing graduates / accounting degree qualified and able to compete should do the following things:

1. Adjust the curriculum according to business needs and business development with reference to the provisions of Permendikbud No. 73 In 2013, based on the National Qualifications Framework Indonesia (KKNI) and the latest standards.
2. Preparation of the curriculum should prioritize the aspects of psychomotor that can encourage students to do innovation.
3. Preparation of the curriculum is inseparable from the aspect of competence with the focus on technical mastery and building up the skills.
4. The curriculum must be focus on special needs.
5. Increase and prioritize on practicing of case studies (orientation soft skills)
6. Training and cooperation with other institutions is necessary to build up the skills of the students and understand the needs of the market.

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