

**A STUDY ON THE CORE CURRICULUM OF ACCOUNTING
AS THE COMPETENCIES BUILDER OF THE
ACCOUNTING GRADUATES**
**(A Study on The Accounting Graduates Who Work at Private
Companies, State Companies, Non-Profit Organizations,
And Public Accountant Firms in Surabaya)¹**

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ABSTRACT

As generally known accounting graduates are considered to have low quality. Based on recent studies and practitioners experience, there are two reasons for this: (1) accounting curriculums are not matched with up to date practices, and (2) they were not introduced to real practices that they will face when they have finished their study. The objective of this study are (1) to obtain an empirical evidence about accounting practitioner competences, and (2) establishing a curriculum structure that is relevant with user needs.

The study used and are sent questionnaire to two hundreds respondents (accounting practitioners) in Surabaya. They asked to rate on one to five point Likert type scale the importance of accounting competents (in knowledge, skills, and ethics), and the importance of subjects needed in developing these competencies as well. The subjects listed based on government regulation No. 232/U/2000 and UU No. 045/U/2002. The scale is set low importance to one and high importance to five rating.

This paper reports competencies and subjects listed on detail ranked in order of mean score. Competences and subjects with higher rank are needed in today practice. The Accounting Department is suggested to use this result in designing its curriculum for reducing gap between practice and education and to improve accounting graduates' quality.

Keywords : Competency, Curriculum , Accounting Education, Accounting Graduates.

¹ Respondents in this first year study were Accounting Graduates who work at private companies, state companies, and Non-Profit Organizations. Accounting graduates who work at public accountant firms would be involved in next second year study.