

# ATTRACTIVENESS OF THE **ACCOUNTING** PROFESSION





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AFA President

# Attractiveness of the (Accounting) Profession

**W**ith the era of technology and digitalization, there is always question about how automation may influence the way people work, including the accounting side. Accountant, as key profession in business with its knowledge and mastery in numbers, will face potential contender if it remains as number crunchers only. However, shall it be able to embrace the new technology and new development, able to adapt and adopt these, then accounting profession will remain relevant.

The accounting profession remains providing an excellent pathway to a rewarding career in business or the public sector. Professional accountants in business fulfil a variety of finance and commercial-facing roles. Their professional accountancy designation provides the foundation for enabling successful organizations.

The digital transformations of organizations globally also provide opportunities for professional accountants to be more strategic and central to their organizations than ever before. Behind any digital technology, one must remember that the human element is still and can be the center of its success.

As global organizations are also facing the second type of transformation – the sustainability transformation – it is factual that collaborative action is an important keyword for success. Even for professional accountants in business, who occupy various roles within organizations, cross-sectoral collaboration is a must. For example, IFAC has mentioned that championing sustainability agendas will include how accountants in CFO, finance function, controller, internal audit, and treasury positions are able to facilitate net zero transitions, to support climate risk management, and to assist organizations preparing for mandatory sustainability-related disclosure and assurance requirements.

Hence it is imperative to support accountants' growth in many functions and jurisdictions. Despite the difficulties finding suitable candidates with the right skills for finance and accounting positions, PAO and regulator need to think about expanding the global pool and attractiveness of the profession. This is a prerequisite to meet the fast-growing demand of the corporate world by encouraging collaborative professional apprenticeship programs to





be developed and implemented globally to support access into the profession.

In this spirit, AFA Connect 13 Edition facilitates idea and knowledge sharing among AFA Members, highlighting to the public that the accounting profession are still relevant and interesting for those who want to embrace the technology, the digitalization, the sustainability concepts, and other new things to come.

I invite you to read the interesting details shared by AFA Members. If you have any comments, please feel free to email me at [afasecretariat@iaiglobal.or.id](mailto:afasecretariat@iaiglobal.or.id) or [afa@afa-accountants.org](mailto:afa@afa-accountants.org)

# Artificial Intelligence –

## Reimagining the Accountancy Industry, Enhancing Attractiveness



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**T**here is much anxiety and excitement in the accountancy industry concerning new developments in artificial intelligence (AI). Advancements in AI could bring upon imminent change to the profession.

### Human-Centred AI (HCAI): A Different Approach

Some have predicted that AI tools spell the end of the accountancy industry. This has led to speculations that accountants would soon lose their jobs, or worse, that accountancy could become an obsolete profession because of AI. These views have further diminished the appeal of the accountancy industry.

The Institute of Singapore Chartered Accountants (ISCA) takes a different view. On 29 May, ISCA published its AI whitepaper, *“Artificial Intelligence for the Accountancy Industry – What Lies Ahead”*.

In the [AI whitepaper](#), ISCA articulates its advocacy of a human-centred AI (HCAI) perspective, which recognises that AI can bring forth positive disruption.

The HCAI perspective recognises that contextual complexity and diversity, and uncertainty in AI application could impact the

development of AI technology. For example, it may seem like a good idea to replace the human accountant with a completely automated general ledger. There are many advantages to such a system. Automation means that transactional data is fed automatically into the system and organised into its respective categories. An automated general ledger could also allow for real-time reporting that will enable better and quicker decision-making.

However, upon closer inspection, problems could arise. In an automated general ledger, what happens if the machine makes a mistake in a journal entry posting? In the first place, how would the error be detected? How sure are we that the information recorded is accurate? How do we adjust the incorrect journal entry? Also, how should we handle ad-hoc accruals?

This example illustrates why HCAI is important, as it focuses on elements such as the importance of human oversight, intervention, and control and insists that these elements must be infused into the thinking of AI systems from the very beginning. From the perspective of HCAI, AI for the accountancy industry is an important and positive disruptor to augment and complement the work of human accountants, instead of replacing them.



## AI could Enhance the Industry's Attractiveness

The AI whitepaper also seeks to understand the extent of AI augmentation for accountancy careers. The whitepaper found that accountants can augment 60% to 100% of **critical work functions** with AI in three career tracks - Assurance, Financial Accounting and Management Accounting. This suggests that there is huge potential for AI to be applied across different critical work functions to complement the work of human accountants.

The impending proliferation of AI would mean that companies can benefit from greater agility from its accountants and rely on them for more informed decision-making. Besides improving efficiency, AI augmentation will enable accountants to better focus on and provide insights into new business opportunities and risks.

Importantly, this does not necessarily result in job losses. Instead, the accountancy industry will likely continue to see more opportunities for professional development in terms of upskilling and reskilling. There would also be positive transformative changes through revamped work processes and productivity gains as AI proliferates. For example, with financial analyses and forecasts more easily performed with AI augmentation, the Chief Financial Officer (CFO)'s role may no longer be concentrated on financial numbers alone. The role will change with CFOs increasingly focused on more strategic job functions, such as leading in business development, risk management, sustainability, and governance.

As AI becomes more widely used in accountancy, we may also see the emergence of 'super-accountants'. In addition to "doing more with less", these individuals are able to cover more areas in multiple, related fields. For instance, we might see entrepreneurial super- accountants run smaller audit firms with fewer employees, and still be capable of providing a full suite of services through

automation and AI augmentation. This will enable smaller firms to be more resilient and competitive.

AI augmentation has the potential to improve the attractiveness of the accountancy profession. By removing routine and repetitive tasks, the human accountant could focus their time on more strategic activities, such as providing advice in areas such as financial planning, risk management, and business strategy development. AI tools would also facilitate the processing of vast amounts of financial data; this would expand the human accountant's ability to give more holistic insights into an organisation's performance and trends and advise on decision-making. Overall, the human accountant would do more value-adding and meaningful work.

AI augmentation could also take some pressure off the workload of the human accountant with increased efficiency and productivity. This would be attractive to a new generation of accountants, who are increasingly placing more attention on work-life balance and may have concerns about long working hours. For this same group of accountants, AI augmentation could also dispel the myth that accountancy careers are "dead-end jobs". This is because working with AI technologies would require human accountants to continuously update their skills and expertise, in areas such as data analytics and machine learning. This could be intellectually stimulating and fulfilling for professional and personal growth and development.

## Beware the Intellectualism Trap

ISCA's AI whitepaper identifies an alternative view of the future of AI – Intellectualism. Intellectualism is the dominant view in today's AI discourse. This is because after Generative AI technologies, such as Bard and ChatGPT, passed the Turing test, some began to view AI's progress as unlimited. This has given rise to idealistic and unrealistic expectations of AI. Therefore, imaginations about AI's future



stretch towards both utopic and doomsday visions. AI entrepreneurs, such as Mustafa Suleyman, have succinctly captured this tension in the metaphor of a ‘coming wave’ that simultaneously celebrates AI as being potentially capable of ushering in great wealth and surplus, and also unleashing dangers on an unprecedented scale.

This intellectualism proliferates across all AI discussions. For instance, the accountancy sector, as a whole, has been the subject of these polarising extremes. On the one hand, there is unbridled optimism about the potential of AI to completely transform the accountancy industry into a professional paradise; on the other hand, there are worries that AI would completely replace the human accountant. The intellectualism approach has been the basis of much AI research and is key to AI development. However, it has fallen short when it comes to pragmatic application.

In contrast, the HCAI approach is superior in avoiding this ‘intellectualism trap’ by considering improvements in AI empirically. This avoids the slippery slope fallacy that depicts either a utopic or doomsday vision of AI. Instead, HCAI places the human accountant at the centre of AI transformation, allowing the human-in-the-loop to shape and re-shape AI technologies. This approach recognises that in today’s dynamic business environment, the human accountant plays complex and strategic

roles that would only continue to grow and flourish.

## Conclusion

ISCA recognises that more research is required to unpack the true impact of AI augmentation on the accountancy industry. Nevertheless, our whitepaper gives us reason to expect a positive future with AI.

Since May 2023, ISCA spearheaded the Artificial Intelligence for Accountancy Industry (AI for AI) initiative to explore how accountants can co-exist with AI. The initiative seeks to proactively augment the work of accountants with the application of AI. This will be actualised by fostering a human-centred ecosystem that will be achieved through three key pillars - Research, Policy and Regulation, and AI Solutions. In many ways, HCAI encapsulates the spirit of ISCA’s AI for AI initiative.



# Attractiveness of the (Accounting) Profession in Lao PDR



**Author**  
LCPAA Team

**T**he Attractiveness of the Profession is a critical topic for the accountancy field. Lao Chamber of Professional Accountants and Auditors (LCPAA) has implemented some activities as follows:

- **Education and Training:** Strengthening educational pathways and professional development opportunities for aspiring accountants.
- **Advocacy and Outreach:** Collaborating with policymakers, employers, and influencers to raise awareness about the profession's value and opportunities.

## **Awareness campaign students: collaborative outreach**

On December 22, 2023, LCPAA collaborated with the Association of Chartered Certified Accountants (ACCA) to host an awareness session at the Banking Institute. The theme was 'Developing the Future Finance Leaders: The World Needs.' The event had a total of 107 participants

Mr. Khampiew Thipphavongphanh, Vice President of LCPAA, chaired the event that was attended by the office manager, the training team, LCPAA members, teachers,

students from the Banking Institute, and other interested individuals. Additionally, ACCA delegates Mr. Ratna Neou (Country Manager for ACCA Laos and Cambodia), Sokheng Sag (CEO of DFC Consulting Firm), and Sek Hong Yin (Assistant) were present

This seminar aimed to enhance participants' understanding of accounting concepts and emphasize the significance of studying the Certified Public Accountants (CPA) syllabus. It also aimed to guide individuals toward careers in accounting and auditing, while elevating the quality of these professions in Laos to match regional and international standards. Additionally, ACCA's Ratna Neou emphasized the vital role of accounting and auditing in organizational development and transparency.

Later in May 2024, LCPAA collaborated with the Banking Institute to organize a curriculum introduction ceremony for seventh-grade high school students at Donoon and Thangon High Schools. The event aimed to raise awareness and understanding about the BI and LCPAA curriculum and potential future careers. The same events will be held for other high schools in coming months.

[Click here for more details of event](#)

## Education and Training

### CPA course orientation

Every year, LCPAA organizes orientation on CPA course. Prospective students will receive orientation on the contents of the CPA course, training regulations, key outcomes upon course completion, career options, accounting professional ethics, teaching guidelines, examination procedures, and legislation relevant to the accounting and audit profession. This orientation aims to ensure that trainees have a comprehensive understanding of the various regulations before commencing their training.

[Click here for more details of event](#)

### Orientation workshop for undergraduate students in accounting and auditing

On February 15, 2023, the Banking Institute (BI) and the Lao Professional Accountants and Auditors (LCPAA) jointly organized an orientation workshop for undergraduate students specializing in accounting and auditing. This course, first time conducted for students in Laos, was a result of technical collaboration between BI and LCPAA. Currently, it has 70 first-generation students enrolled.

The Bachelor of Accounting and Auditing Program (International Program) aims to develop students into proficient accounting experts or Certified Public Accountants (CPAs) who adhere to high-quality, internationally recognized standards. The course content is delivered in-depth, primarily in English, aligning with international program standards. Upon graduation, students receive two certificates: 1) a Bachelor's degree in Accounting and Auditing from the Banking Institute and 2) a Certificate of Completion for nine subjects awarded by the Lao Professional Accountants and Auditors (LCPAA).

[Click here for more details of event](#)

## Advocacy and Outreach: Support from the Ministry of Finance

On April 7, 2023, a signing ceremony took place for a Memorandum of Understanding (MoU) supporting professional accountants' (CPA) training funds, between the Lao Professional Accountants and Auditors (LCPAA) and the Accounting Regulatory Department of the Ministry of Finance. Ms. Davon Thongchan, Director of the Accounting Regulatory Department, and Mr. Sonxay Silapet, President of LCPAA, signed the MoU. The event included participation from the management board, committees, and LCPAA members. As part of the MoU, 17 scholarships will be awarded annually for the next five years.



[Click here for more details of event](#)

## Future Events

In the future, LCPAA plans to collaborate with private and governmental training institutions to establish similar partnerships for CPA training programs. Simultaneously, LCPAA will engage with employers to facilitate the exchange of employment experiences among their existing staff who have graduated from CPA courses.





# Strategy for a Sexy Profession: Story from MIA



MALAYSIAN INSTITUTE  
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**L**ately, much has been said about making the accountancy profession sexy again, as it competes with other sectors for talent in a highly disruptive world.

## ***But how can this be done?***

As the regulator and developer of the accountancy profession in Malaysia as mandated under the Accountants Act 1967, the Malaysian Institute of Accountants (MIA) has dedicated immense efforts to raising the relevance and attractiveness of the profession to its diverse stakeholders.

Under its strategy for future relevance, the MIA has embarked on the following initiatives.

### **DEVELOPING FUTURE FIT TALENTS**

To be relevant, it is vital that accountancy talents are fit for purpose in today's evolving marketplace which is irrevocably shaped by forces such as regulations, geopolitics, sustainability and digitalisation.

MIA strives to help align accountancy education with global standards. The MIA Education Board is tasked with establishing requirements on professional accountancy education and ensuring consistency with global standards especially the IFAC International Education Standards (IES) as issued by the International Accounting Education Standards Board (IAESB).

### **UNDERSTANDING MARKET EXPECTATIONS AND CLOSING GAPS**

Accountancy professionals play a pivotal role in business and the economy. Therefore, it is vital to engage with stakeholders to identify and close the gaps in producing market-ready accountancy professionals. The MIA Education Board engages stakeholders vigorously to get feedback from various stakeholders, including the market, employers, MIA Committees who represent the viewpoints of broad market sectors, the Malaysian Qualifications Agency (MQA) and the Ministry of Higher Education (MOHE) among others.



## **DIVERSIFYING THE ACCOUNTANCY TALENT POOL**

MIA understands that the profession comprises more than just chartered accountants, and the market has a need for accountancy services and professionals at different tiers. The MIA Competency Framework intends to broaden the profession by introducing three levels of competency, including accounting technicians. “From a technician, they can develop themselves into an accountant and then a chartered accountant. For each level, this Competency Framework is linked to the IFAC IES as issued by the IAESB,” explained Datuk Zaiton Mohd Hassan, Chair of the MIA Education Board.

The Competency Framework is designed to move people along the professional accountancy value chain. “You can start by having a diploma and then through experience and continuing professional education, you gain those competencies and meet the requirements and expectations of the market at every level,” she added. “To call yourself a Chartered Accountant, you have to meet the market requirements and the competencies expected of a Chartered Accountant. At the end of the day, it is the market that determines the standards required.”

## **ETHICS – THE FOUNDATION OF TRUST**

In all that they do, accountancy professionals are expected to uphold integrity, accountability

and trust, which are the key values of the profession. As the regulator of the profession, MIA emphasises embedding ethics and professional judgement to strengthen discipline, compliance and governance for nation building. “Developing accountancy professionals goes beyond just making sure they get a degree or professional qualification. You have to develop accountants with the right values, integrity, and ethics so that when they actually go out there and work, they work in the public interest, wherever they are,” advised Datuk Zaiton.

## **COMMUNICATING THE CHANGING ROLES OF ACCOUNTANCY PROFESSIONALS**

Stakeholders including the market, employers, young talents and the public often misconstrue the role of accountants today. In actuality, the breadth and depth of an accountancy qualification equips accountancy professionals for a wide scope of roles across sectors and organisations. “While there is a perception that accountants work in accounting firms, in audit and in the finance department, their role is much more impactful,” emphasised Datuk Zaiton.

Drawing on her vast experience in banking, commerce and industry, ratings, boards and corporate governance, she observed that accountancy professionals can take on diversified roles and responsibilities. In the capital markets, their competencies in assurance make them a natural fit for



governance and assuring the integrity of data while their financial acumen equips them for investor relations. In the banking sector, accountants are frequently employed in treasury, credit evaluation, risk management and cash flow management. Accountants are also able to excel in entrepreneurship. “Having an accountancy background is a good prerequisite for being in business, because cash flow to business is like blood for a human, where if the blood stops flowing, you are dead. Therefore, in a wider context, accountants will always be relevant particularly in the financial and capital markets,” noted Datuk Zaiton.

### **PREPARING ACCOUNTANCY PROFESSIONALS TO EMBRACE SUSTAINABILITY AND DIGITAL TRANSFORMATION.**

MIA is enabling accountancy professionals to upskill in these two aspects via initiatives such as the recently launched MIA Sustainability Blueprint for the Accountancy Profession and the Digital Technology Adoption Awards, which specifically recognises and rewards digital adoption by accountancy professionals. Sustainability was also the focus of the recent MIA International Accountants Conference 2024, the most successful in MIA history, while the Accounting and Financial Technology Showcase 2024 showed how accountants could integrate digital technologies to elevate their professional and organisational performance.

### **HOW ACCOUNTANCY PROFESSIONALS SHOULD RESPOND**

While MIA plays an integral role in developing the profession for future relevance, accountancy professionals must shoulder the responsibility for their own resilience and progress. Thanks to digitalisation and other sources of disruption, there are fears that the accountancy profession might be irrelevant in future because it will be overtaken by digitalisation, with robots and AI replacing human accountants.

Mindset change, agility, adaptability and reinvention of conventional roles are crucial to shatter these misconceptions and rebrand the profession’s image as dynamic and forward looking. “The profession itself needs to change in order to remain relevant. If you look at accountants only as preparers of financial statements, you are as good as gone,” warned Datuk Zaiton.

### ***So how do we actually move forward?***

First, leverage on data. “We must appreciate that accountants are very rich in data. Within the company, you are in control of all the financial and non-financial data, therefore they need you.”

Second, enhance your value by having a good grasp of the business and being able to articulate clearly and confidently. For example, CFOs must be able to compellingly articulate the story behind the figures when facing analysts and shareholders. Board members must have a sound grasp of complex business models and operations in order to ensure business continuity, grow sustainable profits and importantly, prevent losses.

Three, never stop learning. “You must like the industry you are in enough to find out more. The quest for knowledge never stops and the business will not stop for you as things change every day especially post COVID, amidst heightened geopolitical tensions,” concluded Datuk Zaiton.

*This article was originally published on [Accountants Today](#) in January 2024.*

# Attractiveness of the Accounting Profession from Vietnam



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The Accounting profession is one of the industries that plays an important role for businesses, organizations, agencies, and unions. In the era of digital and integration, the accounting profession in Vietnam is developing according to several prominent trends including: (1) The trend of automating accounting processes, (2) The change in accounting storage methods, (3) The rapid increase of accounting software solutions, (4) Harmonization of principles and practices of international accounting standards. Combined with the above, the Government and organizations in Vietnam have proposed strategies and policies to improve the attractiveness of the Vietnamese accounting profession.

## From Government Policies and Legal Systems ....

The legal system of Vietnamese accounting can be mentioned as follows:

On May 23, 2022, the Government of Vietnam issued Decision No. 633/QĐ-TTg on approving the accounting - auditing strategy until 2030. Some outstanding goals of the strategy include enhancing the quality of human resources. Not only in terms of professional qualifications, but also soft skills such as foreign language proficiency, and information technology skills and improving ethical

profession to help increasing adaptability to the accounting profession's development trends in the era of digital and sustainability. This will include creating conditions for improving transparency and accountability in accounting and auditing work. Enhancing the role of state management ensures the development of the accounting and auditing profession by the given orientation, thereby contributing to the major goal of sustainability.

The Ministry of Finance issued Decision No. 1299/QĐ-BTC dated July 31, 2019, approving the scheme for announcing Vietnam's public sector accounting standards (VPSAS). Accordingly, the scheme to announce Vietnam's public accounting standards system aims to complete the legal framework for finance and accounting, as well as to promote the integration of the economy, especially in the public sector, with the region and the world, thereby enhancing the transparency and comparability of financial information.

On March 16, 2020, the Ministry of Finance issued Decision No. 345/QĐ-BTC approving the scheme to apply financial reporting standards in Vietnam (VFRS). According to the scheme recently approved by the Ministry of Finance, the implementation of international financial reporting standards (IFRS) in Vietnam will be carried out according to three stages:



The preparation stage from 2020 to 2021, Stage 1 with voluntary application from 2022 to 2025, and Stage 2 with mandatory application after 2025.

#### .... Toward Transparency and Accuracy

In accounting work, an appropriate accounting regime helps ensure transparency and accuracy of financial information. Each type of business is subject to different regulations based on the features of the business. The Vietnamese Government has issued regulations and guidance on the application of accounting regimes. Accordingly, Circular No. 200/2014/TT-BTC applied to all businesses in all industries and economic sectors. After that, Circular No. 133/2016/TT-BTC was issued with the subject of application including small and medium-sized enterprises in all fields and economic sectors. However, it does not apply to state-owned enterprises, enterprises with more than 50% of charter capital owned by the state, public-traded companies according to the provisions of Securities Law, as well as cooperatives and cooperative unions as stipulated in the Cooperative Laws. Circular No. 132/2018/TT-BTC provides guidance on accounting regimes for micro-enterprises paying corporate income tax. To unify the determination of enterprise size, Article 6 of Decree 39/2018/NĐ-CP specifies the criteria for determining the size of enterprises. Administrative and public service units apply the accounting regime specified in Circular No. 107/2017/TT-BTC. The state's regulations and policies on the appropriate application of accounting regimes facilitate the functions of information and control in accounting, aiding in policy-making and strategic development planning for the future.

Vietnam Federation of Accountants and Auditors (VAA) was established under Decision No. 12/TTg, evolving from the Chief Accountants Club (CAC). VAA's activities aim to enhance the quality and professional development of accounting and auditing in Vietnam. The Federation organizes training and refresher courses on both professional

and ethical skills for its members and practitioners in the field of accounting and auditing. It conducts research and discussions on current hot topics in accounting and auditing, such as the accounting profession's development potential in the era of digital and sustainability. VAA regularly updates and disseminates the latest accounting and auditing standards according to international standards, such as IFRS and GAAP. Additionally, VAA plays a crucial role in international integration by establishing relationships with foreign organizations, exchanging experiences, and learning from international experts and organizations. The development of technology infrastructure has particularly facilitated information exchange without geographical barriers. The activities of the VAA maintain and enhance professional quality, support its members in their work, and contribute to the sustainable development of the accounting and auditing industry in Vietnam.

In addition, the activities of international professional accounting organizations (PAOs), such as ICAEW and ACCA, play an important role in Vietnam in improving the quality and standards of the accounting profession, supporting members through training programs, research, consulting, and professional networking, thereby promoting sustainable development of the accounting and finance industry.

In conclusion, accounting work in Vietnam has been regulated and a clear roadmap has been developed to create convenience and usefulness for Vietnamese leaders, prominent accountants, and practitioners.

# Championing the Attractiveness of Accounting in Malaysia



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**T**he accounting profession is about more than number-crunching and balance sheets; it's a rewarding career that supports entrepreneurialism and is key to boosting Malaysia's high-growth small business sector.

Small and medium-sized enterprises (SMEs) form the bedrock of the Malaysian economy and accounting professionals are integral to the sector's success. Known for their agility and potential for growth, these businesses are vital in fostering economy-wide innovation, providing entry points for employment – including for women and young people, and the success of larger firms. The SME sector is experiencing strong growth in Malaysia – ratcheting up an 11.6% expansion in 2022 alone **according to the Department of Statistics Malaysia** – far higher than average GDP growth the same year.

The practical financial skills accountants provide are vital to maintain this growth. Accountancy skills can be pivotal to support effective business decision-making and ensuring sound financial management. With employers now beginning to wake up to the value of accounting technicians, along with the redefinition of the profession underway brought on by new technologies and emergent trends, accountancy is about to become a very attractive option.

## AAT qualifications offer value for students and employers

The Association of Accounting Technicians (AAT) is the world's leading professional body for accounting technicians and bookkeepers, with nearly 124,000 members and students across more than 100 countries, including Malaysia. The AAT accounting qualification provides a strong foundation of financial knowledge and skills, which students can use to begin careers in the finance sector, or to pursue further studies.



The title of 'accounting technician' is not commonly used in Malaysia, despite wide usage in other countries, and so some Malaysian Professional Accounting Organisations (PAOs) alongside AAT are advocating for the value of accounting

technicians in the region. AAT Chief Executive Officer Sarah Beale joined me on a [visit to Kuala Lumpur](#) in June to champion accounting technicians on the global stage. The visit, which involved meetings with sister bodies, included Sarah joining the AFA Council meeting as an associate member and the CAPA Council as a member. The trip also included a visit to the unmissable event that is the Malaysian Institute of Accountants conference.



By coming to the region and being clear about the value of working together internationally, we hope that continued cross-border work will have the potential to advance AAT's case for the attractiveness and value of the accounting technician role. It is a major opportunity for students and businesses alike in the region.



### Accountant to entrepreneur

From being your own boss to informing strategic business decision-making, the role of accountancy is changing. The stereotype of boring number-crunchers is long outdated

and instead the modern accountant is at the forefront of business growth across the ASEAN region.

Entrepreneurialism is common across the profession with many taking their AAT qualifications to the next level: stepping up to become their own boss and launch their own businesses. Aside from immense personal benefits, the accounting profession can be transformative for economies like Malaysia as it spearheads the rise of the SME sector which is so integral to growth.

### From junior accountant to C-suite

The attractiveness of the profession is not limited to small business, as many qualified accountancy professionals go on to reach leadership positions in some of the region's largest firms. Because we are getting the word out there and demonstrating to businesses the strength of AAT qualified talent, we now see the payoff in the ever-widening variety of roles AAT-qualified accountants find available to them.

Their practical, real-world ready skills are highly valued. Many of AAT's Fellow Members (FMAAT - those with at least five years' experience in the workplace or in practice) are now working at senior/director level, according to our 2023 salary survey. Roles included those predictable (CFO, finance manager, Head of Audit and Risk, etc.).

But what we are witnessing is the complete redefinition of where accountancy can take you. For example, our FMAATs are also being seen at the top table of firms where many now hold titles like 'Sustainability Manager', 'Vice-President for Climate and Carbon Accounting' and increasingly a role that adds three very attractive letters to their credentials: C.E.O.

AAT qualifications underpin these routes, opening new doorways to exciting careers.



### **Local skills formation can be aided by international qualifications**

The attractiveness of the accountancy, for both professionals and employers, depends upon how well it aligns with local needs. AAT works closely with PAOs to ensure the qualifications deliver valuable training to give students the skills employers are looking for. The accessibility of the profession, and the ability to meet specific local demands, illustrates how the profession can match needs of students and employers. This is especially important as many professionals in Malaysia use AAT as a springboard to practice and so, with a localised AAT qualification pathway, the country will be better equipped to meet its sizeable local skills needs.

### **Future-proof skills, tech changing accountancy**

The emergence of new technologies and industry trends has meant that accounting skills have had to evolve to ensure the continuing relevance of the profession. AAT's own research ahead of the launch of our 2022 qualifications upgrade revealed that analytical, advisory, and IT skills were increasingly sought out by employers. This is why the AAT Q2022 qualifications have modules exploring modern trends such as block chain technology and data analytics.

Accounting technicians are required to process and interpret a lot of data in the wake of the rising growth of shared service centres and global business services. As a result, the updated qualification is designed with employer demands and emerging trends in mind.

However, there is a large caveat to all this. Demands from employers for degree-educated applicants are changing. Rapidly. The World Economic Forum found only 11% of business leaders strongly considered degree holders as possessing the necessary competencies to

work at their companies. Simply put: a degree is not enough.

Firms today are looking more for practical experience. To future-proof our learners, AAT has matched our investment in staying ahead of the technology curve with the building in the 'power skills' that employers increasingly look for in their hires. Leadership, communication, empathy, teamwork, persistence. These are the qualities that no algorithm can master. These are the things that employers prize, because they mean that the hire can be put in front of clients from day one, for example.

Apprenticeship qualifications are a leading pathway into the profession and can provide the real-world skills employers are looking amongst a sea of university-educated job applicants.

The evolution of skills that AAT is grappling with in accountancy is set to future-proof the profession for years to come. As the region's skill-hungry SMEs boom against the backdrop of an exciting evolution of the accountancy role: the attractiveness of our vital profession will only grow.

# Talent War Driving Pay Hikes in the Asia Pacific Market



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**T**he Asia Pacific region is experiencing a surge in competition for top-tier talent, significantly impacting compensation trends across various industries. As businesses navigate rapid technological advancements and dynamic economic conditions, the need to attract and retain skilled professionals has reached new heights. This fierce talent war is driving substantial pay increases, reflecting the high stakes involved in securing the best employees.

Digital transformation across the Asia Pacific market is a major catalyst for these pay hikes. Companies are investing heavily in digital infrastructure and innovation, leading to heightened demand for experts in fields such as cybersecurity, data analytics, and artificial intelligence. Zen Soh, manager at Robert Walters Singapore, notes, “The accelerated pace at which the sector is integrating new technologies and tools will be the key driver behind hiring decisions in 2024”.

## Growth and Talent Competition

Economic growth in several countries further exacerbates the competition for talent. Robust economic expansion has led to increased business activities, particularly in finance,

technology, and healthcare sectors. This growth spurt has intensified the need for skilled workers, driving companies to offer competitive salaries and attractive benefits to attract the best candidates.

Pulkit Abrol, ACCA’s Asia Pacific Director, underscores [ACCA’s commitment to talent development](#) in the region: “At ACCA, we are dedicated to supporting the professional growth of our members. By providing access to continuous learning opportunities and fostering a community of practice, we enable our members to stay ahead in a rapidly changing market. Our initiatives are designed to equip finance professionals with the skills needed to excel and drive business success in the Asia Pacific region.”

In Malaysia and Singapore, there’s a noticeable shortage of highly skilled professionals, causing employers to offer higher salaries and enhanced benefits packages. Yi Shen Ooi, Assistant Manager at PwC Singapore, [highlights](#) the importance of digital skills: “With the digital transformation under way and increasing use of technology such as blockchain, RPA, and AI, we must explore how to make use of such technologies in streamlining routine tasks to promote efficiency”.

Australia and New Zealand are also experiencing significant shifts. According to David Cawley, regional director at Hays in Australia and New Zealand, “The professional practices remain extremely candidate-short, so competition remains high”. This shortage is particularly acute in senior finance roles, driving up salaries and benefits to attract and retain talent.



## Strategies for Talent War

To remain competitive in this talent war, employers in the Asia Pacific region are adopting several strategies. Investing in employee development is crucial. Providing continuous learning and development opportunities not only helps retain top talent but also ensures that their skills remain relevant in a rapidly changing market. Enhancing compensation packages beyond mere salary increases is also key. Comprehensive benefits packages, including health insurance, flexible working arrangements, and performance bonuses, are becoming essential in attracting and retaining talent.

Fostering a positive work culture is another critical strategy. Creating an inclusive

and supportive work environment is vital for employee satisfaction and retention. Encouraging open communication, recognizing achievements, and promoting work-life balance are all components of a positive workplace culture that can set an employer apart in a competitive job market.

Leveraging advanced recruitment technologies such as AI-driven candidate screening and data analytics can also streamline the hiring process and identify the best candidates more efficiently. By adopting these innovative approaches, employers can gain a competitive edge in securing the talent they need.

As the competition for skilled professionals intensifies, companies must rise to the challenge by offering compelling value propositions. Those who can effectively combine competitive pay, comprehensive benefits, and a supportive work environment will be best positioned to attract and retain the talent necessary for success in the Asia Pacific market.

### Resources:

<https://abmagazine.accaglobal.com/global/articles/2024/jan/careers/skilled-professionals-in-demand.html>

<https://abmagazine.accaglobal.com/global/articles/2020/ab-sept-2020/business/rebuilding-trust-to-thrive.html>

[https://abmagazine.accaglobal.com/global/articles/2022/jul/practice/the-view-from-yi-shen-ooi-acca.html?trk=public\\_post\\_main-feed-card\\_feed-article-content](https://abmagazine.accaglobal.com/global/articles/2022/jul/practice/the-view-from-yi-shen-ooi-acca.html?trk=public_post_main-feed-card_feed-article-content)

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# Public Accountant Profession for the Younger Generation



**Author**  
Habib Basuni<sup>1</sup> & RA Vidia Gati<sup>2</sup>

**P**ublic accounting profession is very strategic. Public accountants are needed in various organizations, including private companies, government institutions, and non-profit organizations. They also play a key role in providing accurate financial reports that impact a company's value.

Job opportunities for accounting graduates, especially those with an accounting degree, are still very wide open. In Indonesia, the breadth of job opportunities is reinforced by the existence of Law No. 4 of 2023 concerning Development and Strengthening of the Financial Sector (P2SK) in article 271. It states that every financial sector business actor (PUSK) and parties who carry out business interactions with the financial sector are required to submit financial reports and these reports must be audited by public accountants. So, this law further emphasizes the obligation of every company to submit its audited financial reports.

The draft Government Regulation (PP) on Financial Reports implements Law no. 4 P2SK article 271 by requiring business entities to submit financial reports to the government. Based on this draft PP, many companies will need public accounting services.

Unfortunately, although the number of accounting graduates each year is around 35,000 people per year (Djauhar, A., 2015), the number who continues to become public accountants has not shown a significant increase. Moreover, a graduate in accounting does not automatically become an accountant; then, an accountant does not automatically pursue a career as a public accountant.

A public accountant must obtain permission from the Ministry of Finance to provide assurance and other services. According to Law 5/2011 concerning public accountants, assurance services include audit and review services for historical financial information.

Figure 1 shows that the growth of public accounting tends to decline. Compared to 2023, there was an increase of 115 Public Accountants, but until the middle 2024, the number shows an increase of 20 Public Accountants. Of course, the decreasing growth in the number of public accountants must be addressed because if appropriate attention is not paid to what is needed, Indonesia could be faced with a shortage of public accountants.

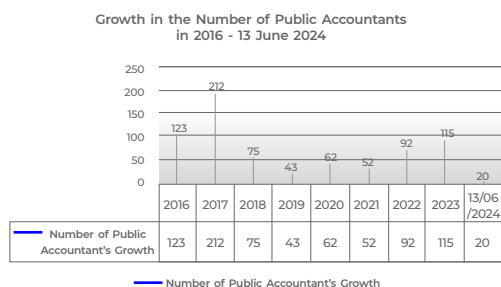
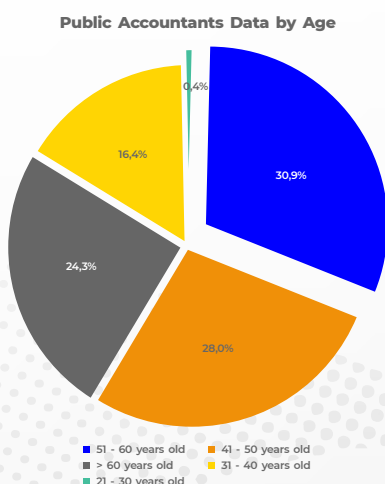


Figure 1. Growth in the Number Public Accountant  
IAPI Source

55.2% of current public accountants, or 1,475 people, are over 51 years old (Figure 2). With the demographic composition in Indonesia, which is said to be experiencing a demographic bonus, the age of public accountants in the future should be predominantly under 50.

The number of public accountants throughout Indonesia currently stands at 1,602 people. The largest number of public accountants is in Jakarta and its surroundings, with 1,012 people (63.17%). In total, the number of public accountants on the island of Java is 1,412 people, (88.14%). The rest are spread throughout Indonesia, and some provinces even do not have public accountants. This information shows an urgent need to adequate public accountants, which society needs.



Age Range	Members of Members	Percentage
21-30 years old	6	0,4%
31-40 years old	262	16,4%
41-50 years old	449	28%
51-60 years old	495	30,9%
> 60 years old	390	24,3%

Figure 2. Accountant age data  
IAPI Source

## Factors that Influence Interest in Becoming a Public Accountant

The decreasing trend in the number of public accountants requires an evaluation of the mechanisms for becoming a public accountant. To become a public accountant, every accounting graduate, whether D4 or S1, must take basic and professional level exams, followed by reviewing audit work papers. The very strict exam to become a public accountant could be one of the reasons for not choosing this profession. Several factors also influence interest in taking the Certified Public Accountant (CPA) exam, including career motivation, economic motivation, degree motivation, and achievement motivation (Abidin and Ervanto, Anas, 2019; 2015; Espahbodi et al., 2023).

Career motivation is the encouragement to improve one's career, such as promotion, work appropriate to one's work background, and work well. Economic motivation is the urge to increase income. Degree motivation is the urge to gain professional recognition as a form of appreciation for one's existence and status. Meanwhile, achievement motivation is an encouragement to improve abilities as a form of self-development.

Some empirical evidence reveals the factors influencing students' interest in taking the public accountant certification exam. The degree of motivation and quality influence interest in taking the CPA certification exam, while career and economic motivation have no influence (Handoko and Mei, 2021). A survey of 309 accounting students at several universities found that salary or money factors

were not a consideration for becoming a public accountant; However, professional recognition, social values, and individual personality perceptions positively influenced the decision to become a public accountant (Prihatiningtias et al., 2023). Other research shows that negative perspectives towards auditors, such as overtime, deadlines, work pressure, and politics within the company, also influence the choice of profession as a public accountant (Crossman, 2017). Also, it is necessary to realize that as CPA certification exam is very stringent, environmental factors (educational gaps, income, community) could have an important influence. (Espahbodi et al., 2023)

These studies can be considered for developing strategies to increase interest in the public accounting profession in the future.

### **Efforts to Develop the Sustainability of the Public Accounting Profession**

Considering the strategic role of public accountants, there is a urgency for synergy between universities that produce accounting graduates and professional accountancy organizations, in this case, IAPI. Some steps can be taken to increase the number of public accountants.

First, the Public Accountant Professional Education (PPAP) program should be established on several campuses so that students can immediately take the required professional level in more simple way, soon after finishing undergraduate level. This is based on the recommendation that a special study program could be attractive to CPA exam participants considering the stringent level of exams to become a CPA (Espahbodi et al., 2023). Second, initiating a fast-track program or undergraduate program package with the public accounting profession in a unified educational package. Third, public accounting firms should provide ample opportunities to open internship pathways to create a link and match between education

and business. Fourth, number of accounting lecturers who practice as public accountants should be increased. Fifth, alumni who work as public accountants should be involved in providing an overview of this profession to students to introduce this profession to them. Last but not least, public accountants should visit campus to introduce and foster accounting students' interest in the public accounting profession.





# Creating an Effective Talent Development Pipeline



**Author**  
ICAEW Insights

**Post-pandemic, the world of work is changing fast. Businesses must do more to ensure employees have a clear development path if they are to keep and attract more talent.**

**O**rganisations were already experiencing cultural transformation at a steady pace when the global pandemic thrust those changes onto the entire global workforce. Some of these workplace transformations, such as remote working, continue.

For the first time in a long while workers have some leverage: organisations face a shortage of staff and salaries are rising. Moreover, employees have proved to managers that they are more than capable of doing their jobs remotely, thanks to new technologies. Growing protectionism among some nations also means the free flow of workers we have become used to has slowed, and in some cases stopped. On the flip side, structural economic shifts, and the lack of investment in employee skills means many people don't have the digital capabilities needed to advance in the new world of work.

These changes have forced HR managers and external recruiters to rethink recruitment, retention, career progression and employment in general.

"Given the current market, smart employers are having to spread their nets wider and rethink hiring strategies," says executive coach Liz Sebag-Montefiore, director, and co-founder of HR consultancy 10Eighty. "There's a recognition that in the past, we may have been a little too rigid in thinking about who we hired and where we found them. There's much more appetite for attempting to establish a more diverse workforce and working with different kinds of talent.

## **Forces for Shift**

Indeed, it isn't just economic and technological shifts that are forcing workplaces to change. Societal norms have shifted too, with a growing evidence-based recognition that more diverse workforces offer substantial performance benefits.

Today, society demands more equality between men and women as well as inclusion of those people who have for too long been sidelined in the workforce, such as many vulnerable groups. Age is another



area of focus, as more and more research highlights how difficult it has become for older employees to seek new employment opportunities.

“Diversity and Inclusion are crucial to building a talent pipeline; it’s hard to source and hire at present and we need to be much more open to less conservative, more broad-based recruitment policies. We need to work on reaching and engaging with a diverse range of candidates. We tend to have quite fixed ideas about who will fit in, where they come from, what their CV looks like, etc. We need to rethink and focus on talent and potential,” Sebag-Montefiore says.

### **Strategy first, data next**

Developing a clear talent management strategy is essential to determine future workforce needs. Understanding your workforce supply and demand, demographics, predictions for skill shortages, the labour market and workplace trends will all need to be factored into that strategy.

A talent management strategy, according to advice from the Chartered Institute of

Personnel and Development, should include components such as building talent ‘pools’, lifelong learning, leadership development, career, and performance management, as well as employee engagement and succession planning. For too long, employers have focused on hiring to fill skills gaps, but HR experts say a more holistic talent management approach is needed. This includes developing clear pathways for parents and carers, for example, who are returning to work after a child-rearing or caring break.

Added to this, says Graham Glass, a learning development expert, and CEO at Cypher Learning: “Too many businesses overlook talent already within their ranks, and default to external hires. With a culture of cross-skilling present within businesses, hiring managers may [then] see that the skills required are already available in house. Employees can be moved from a different team to apply skills where needed.”

A skills-based approach not only will save time, resources, and money in the recruitment process, but it is also likely to engender employee engagement and satisfaction, not to mention diversity. Janice Burns, chief people officer at upskilling platform Degreed, says: “Taking a skills-based approach will enable finance leaders to broaden their talent pool and find candidates from more diverse backgrounds. This involves matching people to a role or project based on their skills, not their credentials, connections, or academic pedigree. It’s a fairer way that benefits everyone.”

For an effective talent management strategy, organisations will need to draw on the right skills data. This would have to be proactively managed by ensuring HR managers receive feedback once a project is completed, so they can understand any skills gaps. “Consolidating this data will give you the insights needed to match people to work and to understand your talent pipeline with greater accuracy. You’ll be able to spot skill gaps more readily, upskill

your people for future needs, and hire the best people for a role,” Burns says.

Accountancy firms and businesses have already changed many recruitment practices – such as only targeting university graduates with 2:1 grade or those studying more traditional disciplines such as maths or geography. More and more firms have developed strategies to attract school leavers, dropping the 2:1 grade level and promoting and highlighting the need for diverse workforces.

Visible role models are also vital. For example, Asian or Black female partners in accountancy firms are rare, but with the right structures, understanding and experience, career pathways can be designed to foster and encourage women and other previously neglected groups to achieve their own career goals.

Of course, talent development and succession planning are as much about flexibility and agility as skills and hiring practices. The more organisations become more flexible and adaptable to the myriad challenges facing the world, the more employees will be open to embracing the change that’s required for us all.





# Attractiveness of the profession:

## Redefining the Cost & Management Accounting Profession for Prospective Students



### Author

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**T**he professional perspective and purpose of Cost & Management Accounting is now much broader in the present business context. Its influence and contribution to society has progressed to embrace a much more significant and meaningful purpose. Prospective students considering Cost & Management Accounting as a profession are often unaware of this changed role. By emphasising and applying new definition in Cost & Management Accounting education, future generations can be inspired to put into action their desire to truly make a difference in the world by becoming professional accountants.

### Past to Present Development

In the past, Accounting was typically defined along the lines of the measuring, recording, classifying, summarising and communication of information for use in decision making. As such entrants to the profession are of the view that the Cost & Management Accounting profession is characterized by long working hours, mundane activities, lack of creativity, or even burnout and depression are some of the common symptoms that young professionals seem to encounter in popular professions such as those linked to finance. According to some research with students it has been found that young people appear to perceive

the profession as rather stressful with little variety in tasks, too formal and administrative including a challenging work-life balance. Even, there is less clarity among candidates, the choices and difference between Financial Accounting and Cost & Management Accounting. At the same time, the potential students' awareness about the variety of the profession and its activities, including in sustainability, is low. Many people, therefore, seem to perceive the profession as a rather unattractive career choice.

In recent decades, however, Cost & Management Accounting (CMA) research and education has moved on as it tries to lay foundations for Cost & Management Accounting's expanding scope and global outreach. The subject 'Cost & Management Accounting' conditions the way we think and what we do. It is a highly influential discipline, albeit not always well-understood or appreciated. The present Cost & Management Accounting education can help students to think more broadly and holistically, so that, informed by the latest changes, they can consider the interdisciplinary implications when solving business and other problems. In this way they will be prepared for the expanded Cost & Management Accounting role and be positioned to enable the flourishing of organisations, people, and the nature.

## The CMA Curriculum: ICAI Story

The pedagogy of the CMA course has been mapped with curriculums of National and International Accounting bodies meeting the requirements under international education standards and covering the important aspects of National Education Policy. The aim behind rationalization and upgradation of course curriculum is to incorporate contemporary topics minimizing overlapping areas and duplication of topics. Global relevance increased with introduction of new subjects like Business Communication, Business Data Analytics, Risk Management in Banking & Insurance, Entrepreneurship & start-up etc. to position CMA qualification as a global qualification to meet the growing demand for Cost & Management Accounting professionals.

The role of The Institute of Cost Accountants of India (ICMAI) has been to maximize governance to build an effective accountable efficient and resilient society. The world wide digital transformation requires digitization of governance for the world citizens and to deliver last-mile services efficiently. The university grants commission has recognized the CMA qualification equivalent to Post Graduate degree. The course schema when mapped with various courses of the universities, the students can avail the benefit of credit transfer / exemption for the courses passed from the Institute. The enhanced curriculum of CMA has been designed to nurture young business leaders of tomorrow who can definitely advice and guide both the Industries and the Government in implementing various operational strategies and valuation methods. The corporate world is fast changing and one of the best ways to remain futuristically relevant is to break away from the common courses and create unique career paths.

## Scope and opportunities of the CMA Profession in the present and future

With the globalization of all economic activities

the industries both in manufacturing and service sector have recognized the potential of CMA profession in giving support for effective resource management and making the operations more cost effective for facing the challenges of industrial demand. Cost and Management Accountants provide services in investment planning, profit planning, project management and overall managerial decision making process. Many members of the Institute are holding top management positions such as, Chairman, CEO/CFO, Managing Director, Finance Director, Financial Controller, Chief Accountant, Cost Controller, Chief internal Auditor etc.

The Specialized knowledge and skill of the professional members of the Institute are being given due to recognition for different Audit or Certification work. Under different statutes like maintenance of Cost Accounting Records and Cost Audit were based on various sections of The Companies Act and Valuation Audit. Cost and Management Accountants (CMAs) have a leading and important role today. Advisory services like Impact Study, Contract Review, Impact on Pricing Model, Business Structure revamping, Supply Chain Management, Logistics and Distribution Systems, Business process mapping. Capabilities acquired and developed by the learners at the end of the course:

- Interpret and appreciate emerging national and global concerns affecting organizations and be in a state of readiness for business management.
- Identify emerging national and global forces responsible for enhanced/varied business challenges.
- Assess how far these forces pose threats to the status-quo and creating new opportunities.
- Find out ways and means to convert challenges into opportunities
- Acquire skill sets for critical thinking, analyses and evaluations, comprehension, syntheses, and applications for optimization of sustainable goals.

- Be equipped with the appropriate tools for analyses of business risks and hurdles.
- Learn to apply tools and systems for evaluation of decision alternatives with a 360-degree approach.
- Develop solutions through critical thinking to optimize sustainable goals.
- Develop an understanding of strategic, financial, cost and risk-enabled performance management in a dynamic business environment.
- Study the impacts of dynamic business environment on existing business strategies.
- Learn to adopt, adapt and innovate financial, cost and operating strategies to cope up with the dynamic business environment.
- Come up with strategies and tactics that create sustainable competitive advantages.
- Learn to design the optimal approach for management of legal, institutional, regulatory and ESG frameworks, stakeholders' dynamics; monitoring, control, and reporting with application-oriented knowledge.
- Develop an understanding of the legal, institutional and regulatory and ESG frameworks within which a firm operates.
- Learn to articulate optimal responses to the changes in the above frameworks.
- Appreciate stakeholders' dynamics and expectations, and develop appropriate reporting mechanisms to address their concerns.
- Prepare to adopt an integrated cross functional approach for decision management and execution with cost leadership, optimized value creations and deliveries.
- Acquire knowledge of cross functional tools for decision management.

- Take an industry specific approach towards cost optimization, and control to achieve sustainable cost leadership.
- Attain exclusive knowledge of data science and engineering to analyze and create value

It is evident that the attractiveness of the profession has a wider societal root cause. When we talk about economic prosperity, we often think of profit, shareholders, managers, investments etc. What we tend to forget is putting people first. Putting people above profit and growth has become a top concern amongst the latest debates in the news. While remuneration remains as expected a vital concern, it is now coupled with expectations for quality of life, that the profession needs to provide. ICAI has been percolating the changed role of Accountants for information to the prospective students considering Cost & Management Accounting as a profession, who are often unaware of this changed role.





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