



ABSTRACT

The Perceptions of Accountants and Accounting Students
on the Accounting Profession in Indonesia. (August 1982)

Katjep K. Abdoelkadir, B.A., Universitas Indonesia;

M.A., Universitas Indonesia;

M.B.A., Texas A&M University

Chairman of Advisory Committee: Dr. James J. Benjamin

Rapid growth of the Indonesian economy has created a need for many more educated employees, including accountants. Unfortunately, there are problems with efforts to increase the supply of accountants. There is a lack of sufficient funds for training new accountants. There is also a shortage of competent teaching staff and an insufficiency in the number of institutions that offer courses of instruction in accounting. At present there is no comprehensive plan for allocating resources to accounting education according to current and projected future demands for accountants. Finally, there is a lack of coordination between educational institutions which do offer courses of instruction in accounting and business and governmental agencies which have specialized needs for accountants.

The purpose of this study was to examine the perceptions of accountants and graduate students who are majoring in accounting with regard to the quality of accounting education and the state of the accounting profession in Indonesia. Data for the study was obtained from responses to a questionnaire.