

SURAT TUGAS

No : **105.2 /PSDM/STEI/III/2022**
Hal : Sebagai Peserta

Berdasarkan fungsi, tugas pekerjaan, wewenang dan tanggung jawab, dengan ini menugaskan kepada:

Nama : Nelli Novyarni, S.E., M.Si.
NIDN : 0306117501
Jabatan : Dosen Tetap Yayasan

Untuk melaksanakan tugas mengikuti kegiatan:

Nama Kegiatan : Seminar/Webinar : "Masa Depan Akuntansi di Era Transformasi Digital"
Tanggal Kegiatan : 27 Maret 2022
Penyelenggara : Universitas Terbuka

Demikian surat tugas ini dibuat untuk segera dilaksanakan dengan penuh tanggung jawab.

Jakarta, 25 Maret 2022

SEKOLAH TINGGI ILMU EKONOMI INDONESIA



Joko Bagio Santoso, SE., MM
Kepala Bagian PSDM



Didukung oleh:



INSTITUT AKUNTAN PUBLIK INDONESIA
Indonesian Institute Of Certified Public Accountants

Memberikan

Sertifikat

kepada

NELLI NOVYARNI, SE, M.Si., Ak., CSRS., CSRA., CSP., C.NSP

sebagai

Peserta

dalam kegiatan Webinar Nasional Akuntansi Fakultas Ekonomi UT dengan tema
“Masa Depan Akuntansi di Era Transformasi Digital” yang diselenggarakan oleh Fakultas Ekonomi Universitas
Terbuka pada hari Minggu, 27 Maret 2022 *live on Zoom* Selama 4 SKS Tidak Terstruktur IAPI.

Tangerang Selatan, 27 Maret 2022

Dekan Fakultas Ekonomi UT,



Meirani Harsasi, S.E., M.Si
NIP. 197505312001122001

Co-Host



MASA DEPAN AKUNTANSI DI ERA TRANSFORMASI DIGITAL

Tiada Tempat Lagi untuk Para Accounting Historian



Sumiyana Sumiyana

UNIVERSITAS GADJAH MADA



ACCOUNTING HISTORIAN

/noun/ especially in Indonesia



Seseorang yang mempelajari dan menulis luas lingkup akuntansi yang hanya telah ada (dibahas) di masa lalu



PROFESI AKUNTAN LAMA:

Berbasis Non-ICT (Accounting Historian)
Sebentar lagi tumbang

PENGGANTINYA:



Ber-ICT; ML; AI; DL; API; ANN;...

Akuntansi Keuangan



Shifted

Akuntansi Manajemen



Shifted

Auditing



Shifted

PARADIGMA 1

The Change

Organizational



- Role of Function
- Authorization
- Responsibility

Individual (Staff)



Skill | Expertise

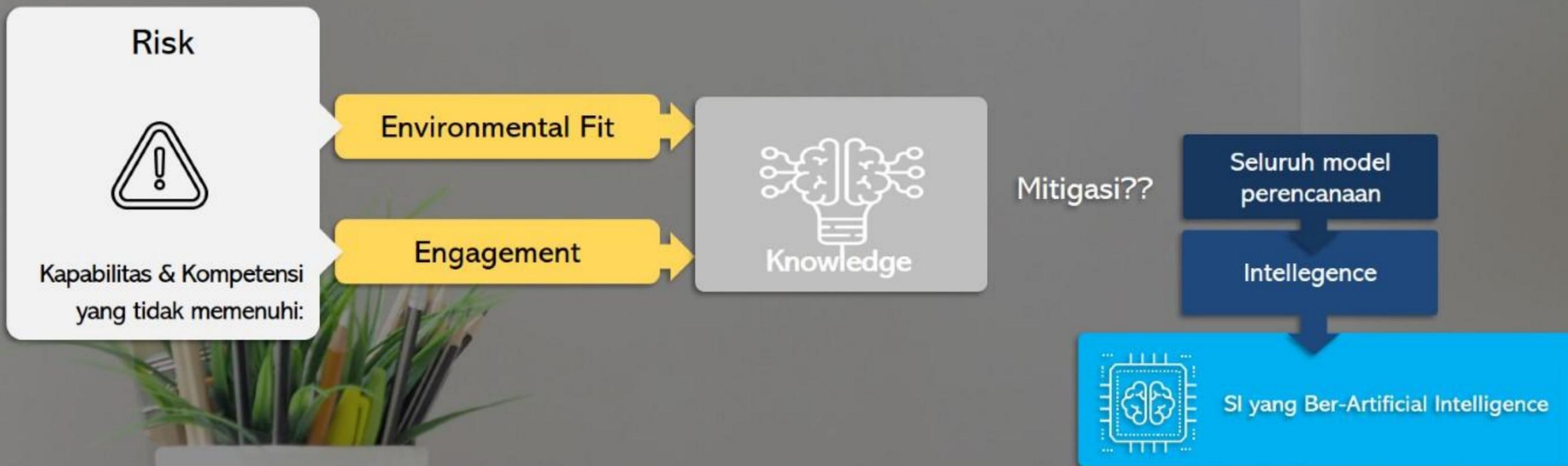
- Main Task
- By IT Capable Human Resource

Kenapa bisa terjadi????



PARADIGMA 1

Framework



PARADIGMA 2



Information Processing Theory

ACCOUNTANT with:



Information
Management
Capability (IMC)

Quality Management

Leverage

ICT Platform

IT Values



- Professionalism
- Performance

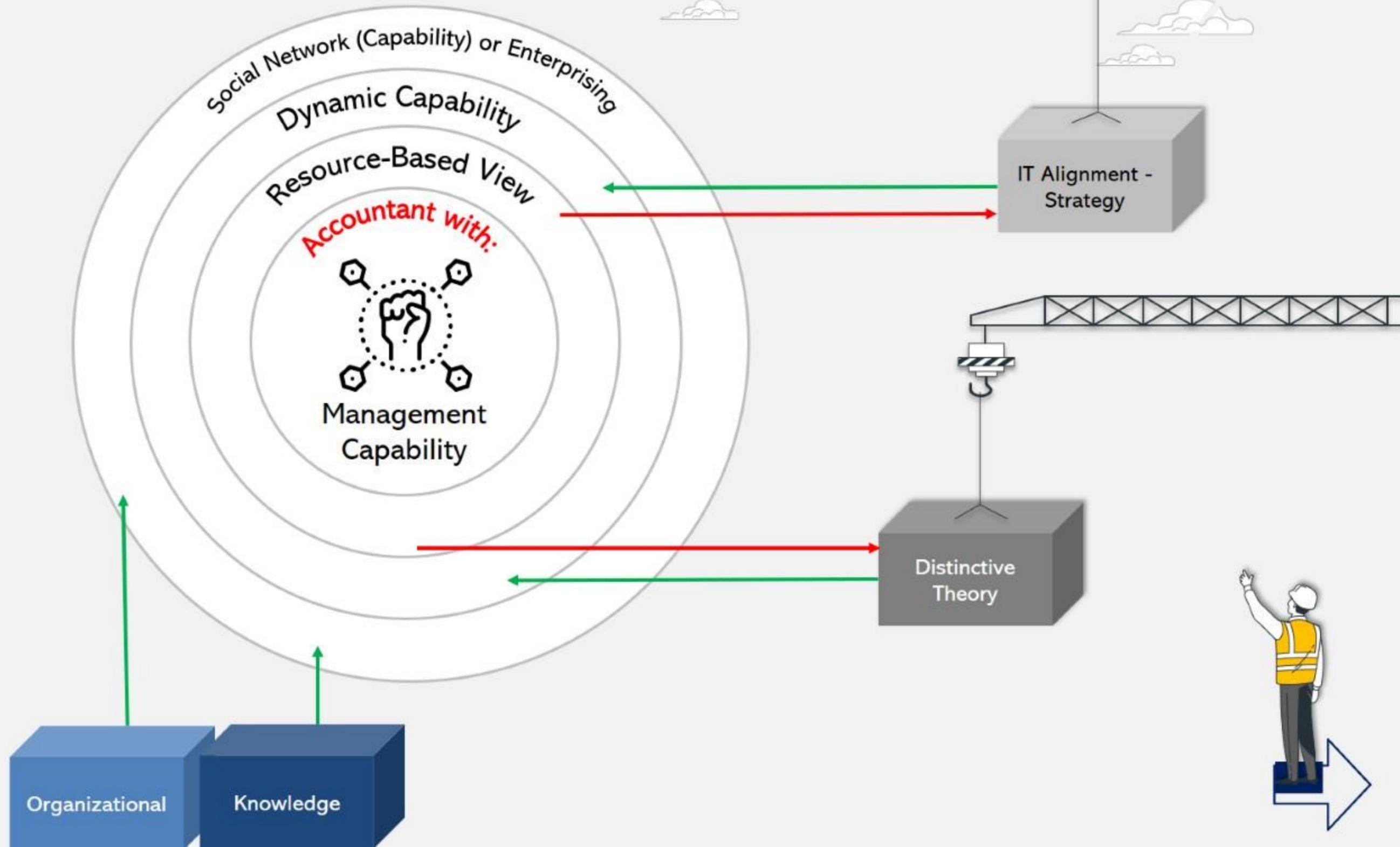


PARADIGMA

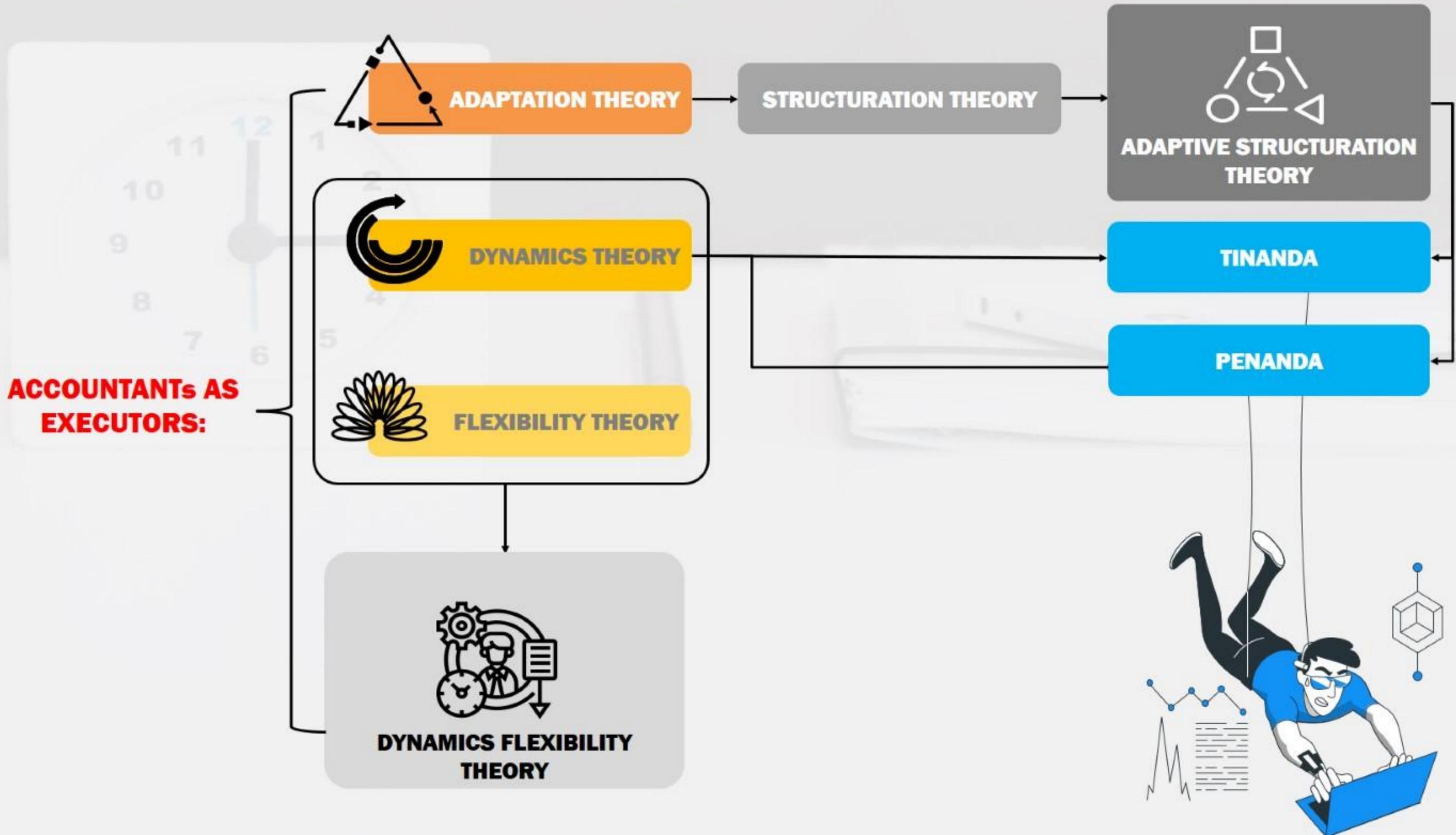
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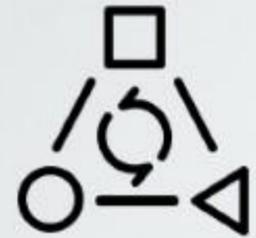
Berlaku sama dengan konsep RADAR, kapabilitas manajemen harus teridentifikasi lingkupnya



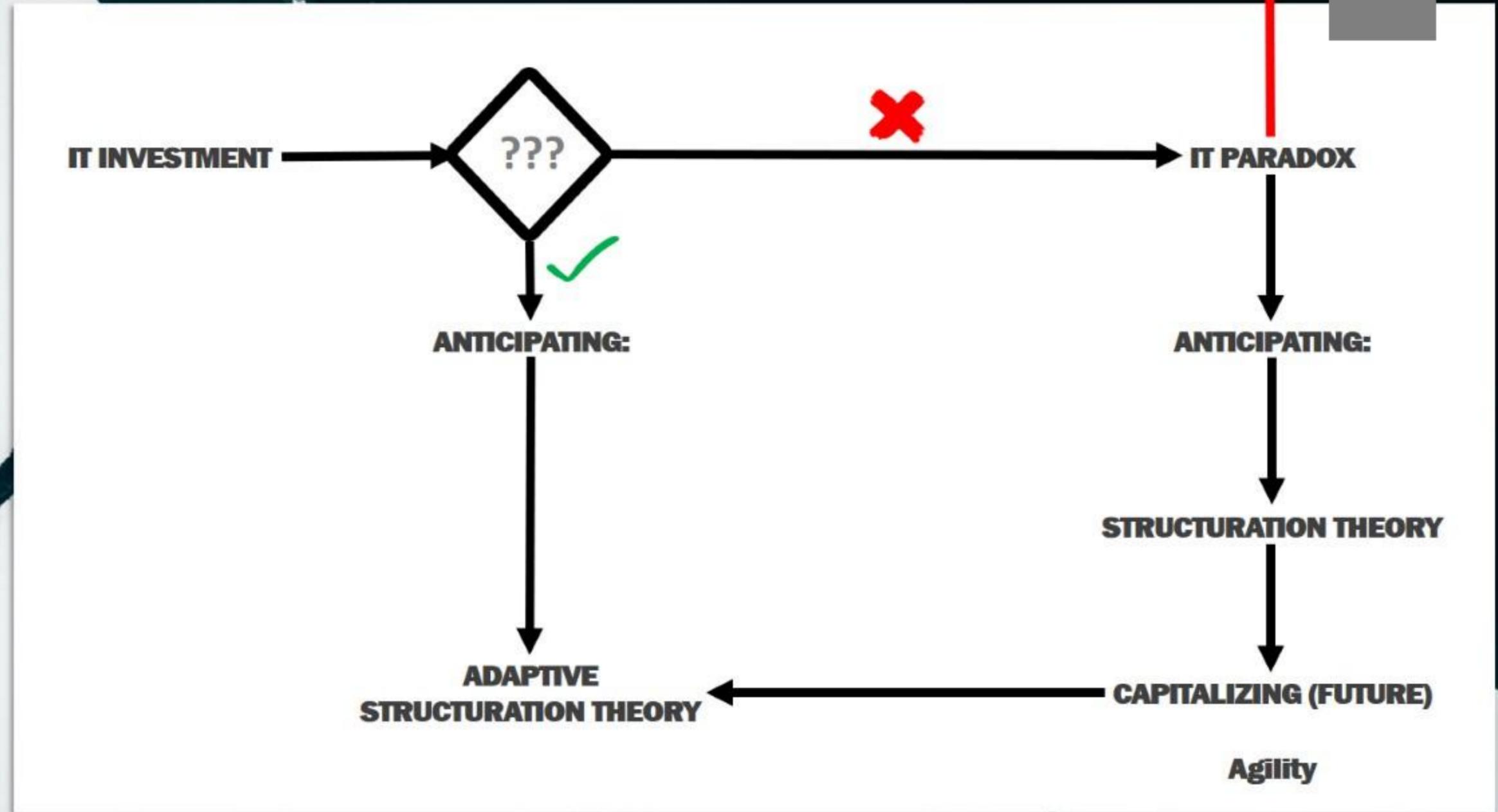
PARADIGMA 4



PARADIGM 5



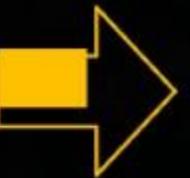
ACCOUNTANT SHOULD
measure and control
the IT Investment



PARADIGMA 6



EVOLUTION APPROACH



PARADIGMA 6

WHAT SHOULD ACCOUNTANTS DO?



BUILD THEIR OWN:

JURISDICTION

Invade another profession

TEST: Internal Control Structure (ICS) FOR ACCOUNTANTS

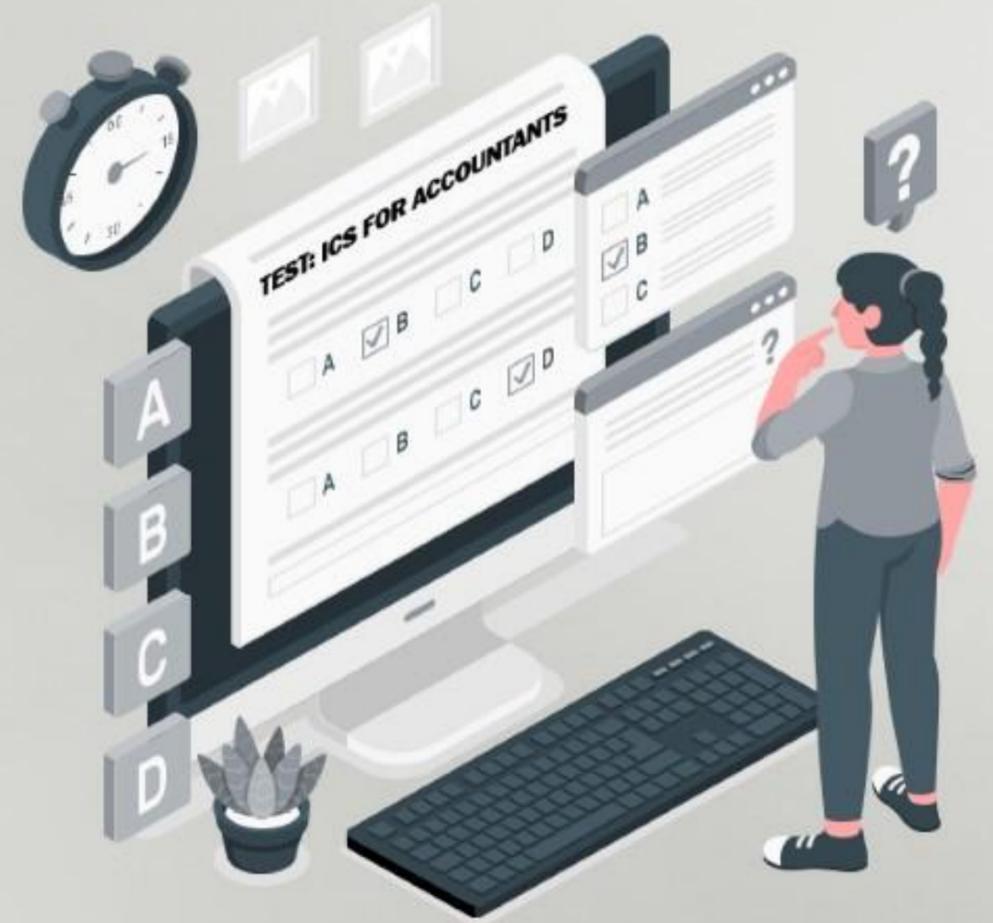
+ Appropriateness of profession

CONGLOMERATION THEORY



Knowledge

Shift(ing)





PARADIGMA 6

PROFESSIONS
ADOPT & DOMINATE
ICT

INTEGRATED AUDITING & ICT

WITH JURISDICTION

INFORMATION & COMMUNICATION TECHNOLOGY (ICT)

AUDITING (HISTORIAN)





PARADIGMA 7

Low Knowledge

Not Working Properly

- Authorization
- Function
- Responsibility



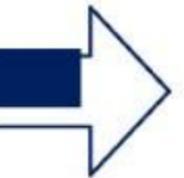
INFORMATION & COMMUNICATION TECHNOLOGY (ICT)



RESULT IN:

- Intellectual Opportunism
- The Lack of Regulatory Enforce
- Administrative Regime

- Building Block Agency
- Public Administration
- Business Entity Transformation





Laurie J. Kirsch

PARADIGMA 8

Knowledge of Transformation Process



Perfect



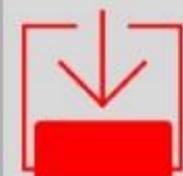
Imperfect



Ability To Measure Output



High



Low

Command Theory



Commandos

Agency Theory

Clan Ritual:
Ceremonial Theory

Will disappear in
THE FUTURE



PARADIGMA 9

Profesi Akuntan **Telah Sampai pada:**



Adaptive Structuration



Structure-in-use



PARADIGMA 9

Seorang **Akuntan** HARUS:

Ber-Deep Learning dan Ber-Artificial Intelligence dalam tahapan yang bergantung pada dinamika level sistem



Social Dynamic Theory

(Steven & Young, 2001)

Mampu Ber-Deep Learning dan Ber-Artificial Intelligence, serta mempertimbangkan kekuatan sumberdaya dan teknologi-politis



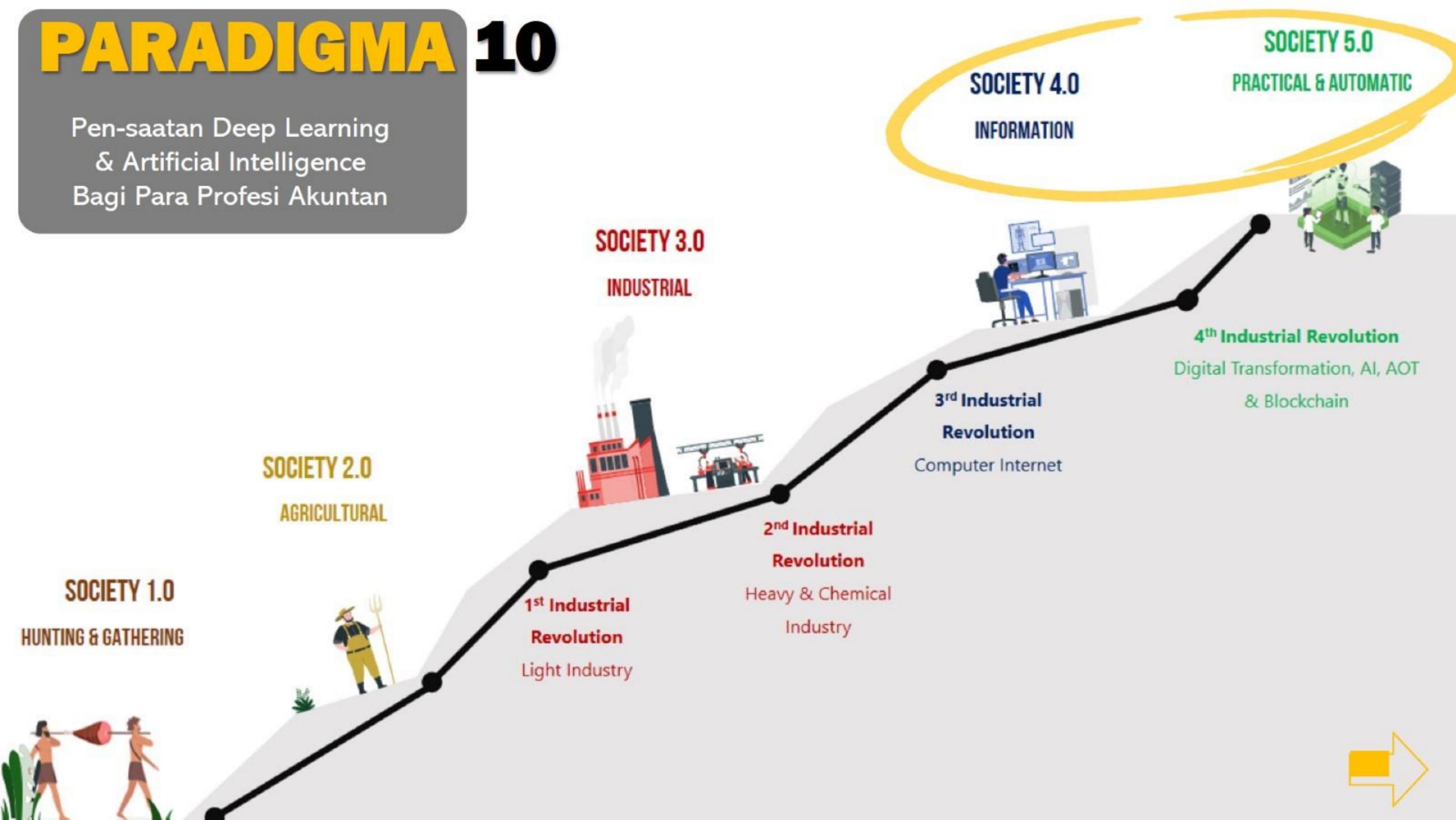
Theory of Empire

(Pomper, 2005)



PARADIGMA 10

Pen-saatan Deep Learning
& Artificial Intelligence
Bagi Para Profesi Akuntan



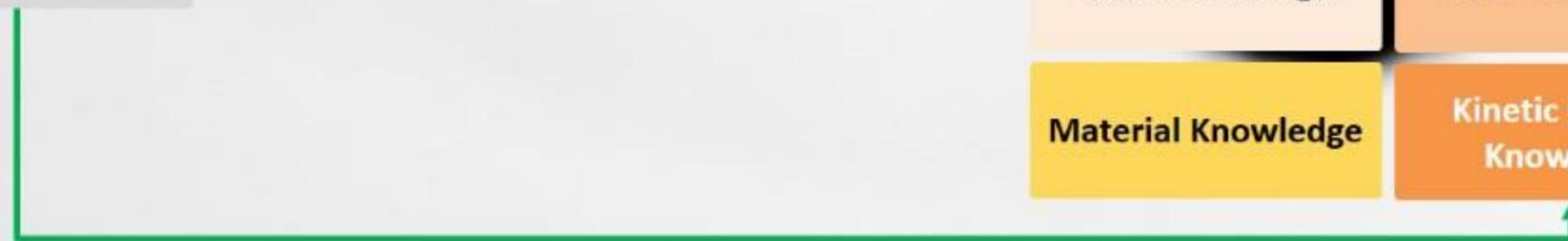
PARADIGMA 11



AKUNTAN DALAM BER-LEARNING

Divergent	Accomodative
Assimilative	✓ Convergent

Knowledge Acquisition Dimension	
Latent	Active
Tacit Knowledge	Actor Knowledge
Material Knowledge	Kinetic (Elastic) Knowledge ✓

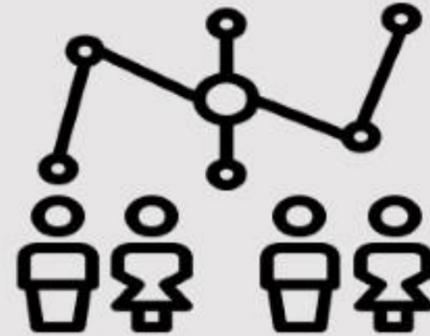


PARADIGMA

12

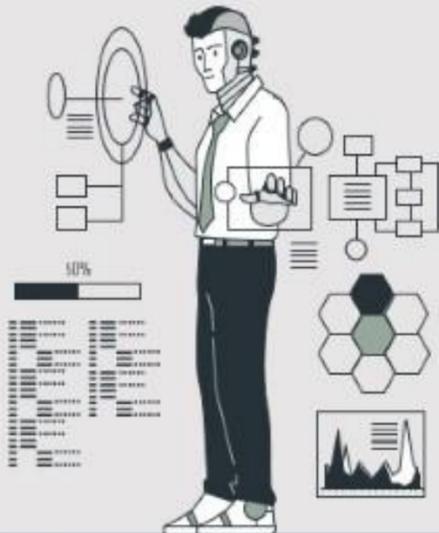
SUSTAINABILITY OF ACCOUNTANT PROFESSION

ACCOUNTING HISTORIAN



- **Social Intervention**
- **Social Pressure**
- **Social Intelligence**
- **Social Infiltration**

ACCOUNTANT YANG BER-ICT



PARADIGMA 13

The Dark-Side of **Asymmetrical Information** with **ICT**



Experiment

Low knowledge

Agents

Distorted
Knowledge

Build Bias

Glorification of Success

Involved

Akuntan harus mampu
Meng-Ambyar-kan
Dark-Side tersebut



“Menggaser ATAU Tergaser??????”

