ABSTRACT

The difference in perception between practicing accountants and academic accountants poses a significant challenge to developments in the accounting field. Practicing accountants often perceive academic research as less relevant and providing no direct benefits in the workplace, thus deeming its findings of little value for professional practice. Conversely, academic accountants believe that integrating research findings and real-world issues into the curriculum is crucial for preparing prospective accountants to face the challenges of the workplace and addressing the stagnation in accounting education research.

This study aims to determine the competencies of Practicing Accountants and Academic Accountants at the Indonesian Institute of Accountants (IAI) West Java based on the International Education Standard (IES), as well as to determine the differences in competency urgency between Practicing Accountants and Academic Accountants.

This research method uses a non-parametric test applied as an alternative to the paired sample t-test when the data does not meet the assumption of normal distribution, namely the Wilcoxon Signed Rank Test. The technique used is a non-probability sampling technique with Convenience Sampling. The sample used in the study was obtained from 28 Academic Accountants and 28 Practicing Accountants who are actively registered with the Indonesian Institute of Accountants (IAI) in West Java.

Based on the results of the Wilcoxon signed rank test, there was no significant difference in the urgency of competency between practicing accountants and academic accountants registered with the Indonesian Institute of Accountants (IAI) in West Java. This means that the competency of practicing accountants and academic accountants already refers to the standards contained in the International Education Standard (IES).