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## The Future Of The Profession Of Accountant Sharia Enter MEA In 2017

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### Abstract

Accountants are the actors who contribute to the establishment and implementation of accounting as a structure. On the other hand the consequences of the application of modern accounting shows the impact of a less than satisfactory. Facts show the number of accounting manipulation scandal that hit the company's financial statements and the low awareness of their social responsibility and the environment implies that very large changes in accounting principals. Accounting reality is part of how accountants take on the role. Deviations reality always brings accountants as party central is how actors and structures form mutually met. Habitus actor "greedy" met with accounting (capitalism) as a structure that legitimize it. In reality accountant (agent) looks so lost in the shackles of capitalism, so the agency theory in the form of a conflict of interest, it seems to shift the basis of mutual symbiosis between the interests of management and accountants. Accountants must be returned khittah her as a sovereign profession, he is an ideologue as Rausyan Fikr. All forms of deep-an accountant in worship, glorify the "number" in the sense of making all tasks as tasks (treatises) "prophetic" to map the right stakeholders fairly and correctly. This can only take place within the frame sovereign and raise awareness of the Godhead (fervently) to put God at the summit toward accountability. Readiness accountant sharia in entering the MEA in 2017 with preparing the capabilities and expertise of sharia-based accounting standards IFRS, Accounting Sharia must understand the risks of sharia, sharia accounting should be standardized SDI International, science and technology capabilities accountant sharia be reliable.

### *Keywords:*

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Accountant, Sharia, MEA

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## 1. Introduction

The growth and economic progress of a country is a very important thing achieved because every country wants a process change for a better economy and this will be an indicator of the success of the economic development of a country. In terms of accelerating economic growth there is plenty to be way out in order to spur the acceleration, from conducting internal improvements of the State sector in the economic condition even to conduct international cooperation in all fields to be able to contribute positively in favor of accelerating economic growth. There are several factors that affect economic growth, namely human resources factors, natural resources, science and technology, cultural factors and factors of capital power. Then we can see how the fifth factor is already optimally managed, in fact, there are several countries in Southeast Asia which is still underdeveloped in the management of some of these factors though we can also see several other countries are already quite capable of managing it well. If you see how Indonesia manages five of these factors, some factors still have yet to be maximized for that Indonesia and nine other countries forming ASEAN Community 2015 or 2015 ASEAN community with a good goal. MEA is a form of economic integration in ASEAN in terms of the existence of a system of free trade between the ASEAN countries. Indonesia and the nine other ASEAN member countries have agreed on the ASEAN Economic Community (AEC).

One of Indonesia's strategies in facing the ASEAN Economic Community (AEC) by 2015 was later strengthened the position of Micro Small and Medium Business (UMKM). These efforts strengthen the position of Small, Medium Enterprises among them with improving the quality and standard of products, access to financing, quality of human resources and entrepreneurial soul Small, Medium Enterprises, access to and transfer of technology, as well as access to information and promotion abroad. Of the five, based on a survey of Asian Development Bank (ADB) showed that the constraints that still dominates the Small, Medium Enterprises in Indonesia is financing problems, namely weak access to funding sources, this is due to the limitations of the information provided by the Small Medium Enterprises capabilities to external parties as a means of security for the creditors of Small Medium Enterprises, such as financial statements. Various funders expect the existence of financial statements Small, Medium Enterprises as accountability management funds, while for Small, Medium Enterprises, financial reporting is an unattainable luxury. A wide range of limitations faced by Small, Medium Enterprises in providing LK as the limitations of knowledge about accounting, the complexity of the accounting process, the presumption that the financial report is not that important for Small, Medium Enterprises, lack of discipline in carrying out bookkeeping, accounting, as well as the lack of sufficient funds to hire an accountant or buy accounting software to facilitate implementation of the bookkeeping accounting.

On the other hand the consequences of the application of the modern accounting show the impact of a less than satisfactory. The fact indicates multiplicity of accounting scandals and manipulation of financial statements that struck the company and they will lack social and environmental responsibility implies that there is a very big change in the offender's accounting. (Triyuwono, 2006: 5).

Modern accounting ignores two important aspects, namely the social environment and thus failed to describe the reality of an increasingly complex business; The very nature of selfishness inherent in modern accounting so that again reflected in the form of private costs/benefits and profit-oriented reporting for the benefit of capital owners/shareholders. Therefore the accounting information be selfish and ignoring others.

Therefore, we can understand that when modern accounting was able to bring the social reality in the spirit of kapitalismenya then what happens is the accounting practices that are free

of values community locality (value free) so that social reality is a partial (not intact). This condition also implies the application of the universal law in mainstream economics (including accounting) has strong potential to muzzle the local values (local wisdom) that applies in the Community (Muhammad, 2008:9; Arwani, 2016:2). On the other hand, the existence of this partial nature gave birth to popular culture that ignores the values of ethics, morality and social diversity as well as religious spirituality. This is confirmed by Triyuwono (2006) a modern accounting that only concern with the material world and otherwise ignore and the non-material world *mengeliminasi* (spiritual) (Triyuwono, 2006:15). Thus ought to be believed that the developed accounting reviewed from the perspective of its historical need to enter socio aspect of value to create the face of accounting is loaded with value (value laden). The accounting value is expected to make its accounting practices that drive human behavior more religion, spirituality and ethical value in social life and the environment.

Accountant with variations of his work (including internal accountant, accounting staff and other areas along the still associated with the accounting activities) are experiencing either physical or mental pressure that does not light in the world of work. Stereotyped jobs that monotonous, repetitive and boring as well as other attributes tend to encourage a sense of frustration and anxiety in the work (Krishnakumar, s., and c. p. Neck, 2002:153-164). It can also have an impact on the negative behavior of an accountant that affects the good name of the profession in the eyes of the community or the public. One of the assumptions that serve as the cause of the negative behavior of an accountant is the loss of or decreased values of religious spirituality in her. The loss of religious spirituality, values results in an accountant can no longer differentiate where the good and bad deeds, as well as ethical or unethical (Sulistiyo, 2004). Therefore, it becomes important to discuss the concept of religious spirituality in the world's accountants. The authors think the condition of the world of work in General apply also in particular in the world of work a good accountant accountant accounting nor conventional.

Before the outbreak of the institution of Sharia business due to market demands, accounting academics consider that accounting is the art of recording that is free of value. Non value means that the accounting function as tools, i.e. the logging tool. No accounting will look like a knife which is the object that depends on the value and desirability of free users, you want to use for your kitchen or to injure a family member is the choice of the appropriate user's goal. But not so with other objects whose value is not free, as does the cross, Hajj caps, hijab fashion, clergy, monks and others fashion, the user objects will be identical to the nuances of the use of objects with any goal, meaning that the objects are not free because of the value capable to change the aura of its users.

As the development of science, accounting as a discipline of the dynamics of the times. Development of the theory that as long as this is only seen in evolutive in achieving the established a structure not always evolve as originally. Kuhn (1962) who introduced the term "paradigm" creates a revolution in viewpoints see the dynamics of Science (Muslih, 2004:68). The dynamics of science should not move in a linear, paradigm shift as the human perspective in understanding reality, has shifted the perspective in looking at accounting disciplines as reality.

Ironically when the accounting discipline which is the product of history, thus acting as a power ancilla (slaves of power) in the oppressive power perpetuate by positioning itself as a "servant" of the particular class i.e. the ruling class in economic development. On the structure of feudal society (pre capitalism), not accounting will look into a tool of feudal in calculating the interest of land nobles. Diera capitalism, it turns out that the Accounting role has not changed, it shifts into a doctrine of hegemony in power perpetuate capitalist (bourgeoisie).

Based on the background gave rise to a question how the readiness of Indonesia Islamic accountant in entering MEA in 2017?

## 2. Method

In this paper used the methods of the literature. This paper tries to analyze various theories from a range of thoroughly. This research includes the types of research studies literature by finding a reference that relefan theory with case or problem is found. The theory of reference obtained with the road research study of literature was used as the Foundation of basic and primary tools for the practice of research in the middle of the field.

### 2.1 Result and Discussion

The accountant is the actor who plays against the party establishment and implementation of the accounting structure. The reality of accounting is part of how the accountants took the role. Power of attraction between an actor (an accountant) and structure (accounting), though sometimes also met in mutual. The reality of the irregularities that always puts the accountant as the Central Party is how actors and structures to meet mutually. The actors ' Habitus ' greedy ' ' meet with accounting (capitalism) as the his legitimate structure.

Islamic relations agents and structures as well as individual and community relationships that have the existence of each. The structure is the existence of the rill as agent is the existence of the rill. The structure has the power in influencing agents, as otherwise the agent has also the power to influence the structure of the new structure in the structure. Accounting function as a structure when content of philosophical vindication is capitalism, then the accountant as an agent and overall agents that act in the decision-making will be pattern on the patterns of capitalism anyway. So the reality of the construct by structure (accounting) is the reality of capitalism.

As was the case agent is not forever be a dictation object by the structure caused it has the power to reject the structure, it represents the sovereignty of the agent. In terms of perceived accounting (interpreted) by material then action will lead on how to accumulate material. Likewise when perceived accounting within the framework of Unity (Liberation), the reality of accounting will create actions that lead to liberation (tawheed) as the pinnacle of scoring. Accounting in this position was formed (constructed) by the agent within the framework of social values, will again affect individuals in acting and taking decisions. And the decisions within the framework of the system will affect the whole subsystem – subsystem in the social structure.

### **Problem The Profession Accountant in entering the gate of the MEA**

There are studies reveal that the interest residents majoring in accounting most accountants consider that the profession is the most promising. In terms of promises, not in his capacity for altruism but most instant way to get rich quick. The high interest in fact met with " thirst " financiers will be how to accumulate wealth in the middle of the Vortex competition. Then that happened not pull pull interest (interest conflict) between agent and principall (agency theory), but instead met in the form of Association (mutualism) to the same destination i.e. enlarge civilization. So the cod the ethics matter sometimes stay a paper " obsolete " and only discussed in the narrow spaces called campus. As does " worship " imprisoned in the Holy places and narrow, the God imprisoned Princess in a church, Temple, Mosque, etc.

Even its status as a profession many who question because in practice charge autonomy accountants are not visible, more trapped and controlled by interests (Harahap, 2007:5). In many business entity assumption which considers that as if when the accountant has paid the rent service and he perceives can dictation match the interests of management (Lidigdo, 2007). Boost livelihoods

beat the urge as a profession, then what happens is recorded (creative accounting) in the interests of financiers and management in addition to private interests also are met (Mulawarman, 2008), earning management, windows dressing, lipstick, accounting income smoothing, reproduces the report distortif and manipulative in the form of a formal procedure as well as moral hazard.

Independence (Independence) is one of the tenets of the code of ethics of accountant produced by IAI (Bond Accountant Indonesia) serves as a binding ethics of market participants who had the title of accountant. Independence means independent, neutrality and impartiality in a wide variety of interests. The meaning of independence would be absurd when in reality the accountant position themselves as "sculpture" in looking at the behavior of the greed of the business entity.

The practice of destruction of nature to affect society, the phenomenon of "appropriation" of rights workers and workers who are legitimized through the accounting arrangements (assessments and measurements) is an accountant with tyranny. Has anathema people ... because they disobeyed and always exceeds the limit. They each other always does not prohibit the Act of it is they do (Muthahari, 2008:272-276). Indeed very bad what they have always done it (QS. Al Maidah: 78-79).

Research results Wilmott and Lowe (1989) as well as the Willmott (1990), Lee (1994) explained that, based on his professional role, accountants claimed itself as the representation of the interests of the public, using his authority, the fact they work to serve private interests (order). It is, in fact has also been researched by Bazerman, Morgan and Frequently (1997) in Kumalasari and Joesoef (2002), who said that the accountant of the public it is not possible to act independently in the exercise of the tasks of the audit. This is caused by psychological factors are referred to as self serving bias arising from the continuous interaction between the public accountant and Manager where the two are benefited by the existence of the self serving bias (Mulawarman, 2008; 5).

Ruh accountant located on "trust", in terms of when trust has been lost as the loss of spirit in human remains a meaningful death. The belief in question is public confidence and trust of stakeholders as a whole over the profession of accountants. When trust has been lost due to the relentless rushes, then accounting is no longer required. The fact shows how the bells "death" a loud sounding increasingly accountant. The case for the sake of lower deviation case changed that always involve Accountants (Lidigdo, 2007) good related incoming economic and political maelstrom. Accountants engaged in governance, in Indonesia as the CPC. Not the least of the issues arising out of the political maelstrom accountant snare, which sometimes creates distortions of financial reporting.

Besides the quality image of Accountants entered in the elite level, even inseparable with image management. So the perception community as part of management, which in the context of the industry, the same with the management accountant as party attributed the conflict of opposition workers and employers that is so ironic or cases of conflict with the public corporations that often hit small people and sacrificed. It looks like an accountant finds itself drooping in the mud of power management, so that it cannot take actions that justice. Research results Harahap (2007) reveals how the decline in confidence is pretty drastic to affect interest occurs in America until it reaches 18%, calling it an accounting crisis Harahap (Harahap, 2007).

Thus the required real Islam is the scientists-scientists who are ideologues, scientists engaged in two flow between best and reality, between the individual and the social, between vertical and horizontal, between professionalism and humanism, humanitarian missions and missions between the prophetic, between the life of the world and the hereafter (Syariati, 1984).

Accounting is the means closer to the Lord. For the Lord does not only exist in places of worship, but also in places of business. Accounting will be a means of "shirk" when the accountant made a profession subject to instincts. serious presenting God in the overall is a pattern of human activity, involving elements of the mind, soul and feeling. An accountant who khusuk does not mean

that he must hold the Rosary while drawing up the financial statements, or wearing a skullcap and unfurled sejadah in examining financial statements, but remember the Lord in terms of whether activities undertaken already in tune with God or vice versa?.

The quality of the work of an accountant is located on the khusuk-ness in the running tasks, and to quality-khusuk-ness that is determined by the work of righteousness, justice and honesty in the frame of keberdaulatan. Financial report as the work of accountants should be perceived as a result of the integration of the intellectual and spiritual qualities. The accountant as the Messenger (bring amanah) giver News (information) must be meant in terms of the nature of prophetic, as "prophetic" sent to give the news to the truth about man, as accounting is the treatise from the Lord.

### **The ASEAN Economic Community (AEC)**

AEC is a form of economic integration in ASEAN in terms of the existence of a system of free perdagangan between the asean countries. Indonesia and the nine other ASEAN member countries have agreed on the ASEAN Economic Community agreement (AEC). At the Summit in Kuala Lumpur in December 1997 the ASEAN Leaders decided to transform ASEAN into a region that is stable, prosperous and highly competitive, with a fair economic development, and reducing poverty and socio-economic disparities. At the Summit in Bali in October 2003, the ASEAN leaders declared that the ASEAN Economic Community (MEA) will be the goal of regional economic integration by 2020, ASEAN Security Community and the ASEAN socio-cultural Community the two pillars are an integral part of the ASEAN Community. All parties are expected to work for a strong ASEAN community building (2020) (ASEAN Secretariat, 2008:2).\

Furthermore, ASEAN Economic Ministers Meeting held in August 2006 in Kuala Lumpur, Malaysia, agreed to advance the ASEAN Economic Community (MEA) with clear targets and timetables for implementation. At the 12th ASEAN Summit in January 2007, the leaders affirmed their strong commitment to accelerate the establishment of an ASEAN community by 2015 that is proposed in the ASEAN Vision 2020 and the ASEAN Concord II, and signed the Declaration of establishment of the Acceleration of Cebu ASEAN community by 2015, the leaders agreed to accelerate the formation of an ASEAN economic community by 2015 and to transform ASEAN into a region with free trade of goods, services, investment, skilled labor, and a freer flow of capital.

2017 is Indonesia has entered the era of the ASEAN Economic Community 2015, where with a good goal that was expected to bring changes to economic growth in Indonesia in order to be better. If we see further behind the goal to increase the stability of the economy between ASEAN countries this means that the other side we can see that is the same as liberal the flow of goods, labor, and capital investment. The current liberalization of goods means that will happen reduction and removal of tariff barriers. Liberalization of capital will be done by negating rules hinders investment administration, meaning that everyone who enters ASEAN can impart. Capital of the ASEAN country in more easily. In addition the existence of labor liberalization where we are free to look for jobs not only in the country, but come within ASEAN (the Department of Commerce, TT: 78).

### **Strategic Step In Entering The ASEAN Economic Community (MEA)**

The implementation of the ASEAN Economic Community agreement (MEA) already entered in 2017. Indonesia must be prepared if it does not want to be the target of the entry of products of ASEAN member countries. Indonesia has a lot to learn from the experience of the implementation of the free trade agreement (FTA) with China, as a result of Chinese mastered the Indonesia commodity markets. There is no other choice but to confront with confidence that the nation can afford and Indonesia for the better his economic in the participation of ASEAN Economic Community 2015. Some strategic steps that need to be implemented by the Government is from

business sectors need to increase protection for consumers, providing capital for perpetrators of micro, small and medium enterprises, improving the quality of domestic products and give the label SNI for domestic products in order to have a value of exports so competitive, encouraging the private sector to take advantage of the open market. In the investment sector, Indonesia will be assessed more countries benefited because of the expected foreign investment was able to grow rapidly in Indonesia (Department of Commerce, TT: 82).

In the labor sector, Indonesia needs to improve the qualifications of workers, improve the quality of education as well as equalization and provide equal opportunities to the community. The sector's need for infrastructure improvements to the physical infrastructure through the construction or improvement of infrastructure such as transportation, telecommunications, toll roads, ports, and restructuring the industry. In addition, the need for socialization, direction and training to the wider community about the existence of ASEAN Economic Community 2015 so that people have an awareness that is expected to foster a sense of confidence and its readiness when ASEAN Economic Community 2015 era came. We will be able to deal with a wide range of challenges in the coming era of ASEAN Economic Community 2015 when we have strong competitiveness, preparation of a mature, so that products in the country will host in the country on its own and we were able to capitalize on the presence of ASEAN Economic Community 2015 for the common good and for the most of people's prosperity. The product is not quite prepared yet professional effort also prepared, including sharia because accountants with the MEA will encourage Islamic financial institutions in other Countries will open branches in Indonesia. Therefore, it takes power in Indonesia Islamic accounting.

The readiness of the Islamic Accounting Indonesia in entering the ASEAN economic community that Sharia economic community by 2015 will start a challenge, challenge for activists of the Islamic economic industry more specifically the accountant. With age that can be considered to be no longer young, it's supposed to be Sharia economic industry ready to enter the single market in Southeast Asia in 2017. Islamic banking which is resistant to exposure to the crisis, particularly in 1998, has become a powerful capital in the face of free competition in the region and Islamic accountant must also be ready to enter MEA because already forged with change of PSAK No. 59 into PSAK No. 101 sd 111.

This challenge was increasing because not long ago, President Jokowi expose the opportunities that can be achieved by investors at the APEC CEO Summit in Baijing. Of course the "invitation" this President be a signal that Indonesia would "invaded" a lot of parties ranging from the exporters of goods, services, the business person in human resources.

MEA should be seen as opportunities so that those who are actively involved in Islamic banking and financial services are increasingly encouraged to improve the quality. The requirement for wining this competition by increasing human resources able to compete with other countries. The Government is certainly in favour of its citizens. Efforts increase the overall national competitiveness is a necessity. 2017 has already entered the MEA then be faced with a real readiness.

One of them is increasing the role of the Government sector of the Islamic finance industry. We know all this time in Indonesia the Islamic finance market more moved by the market. Regulations that are not in favour of the Islamic finance sector resulted in Islamic banking we still lose if compared to Malaysia. This can be seen the Bank's respective Financial data Reports on December 31, 2012. The assets of five major Islamic bank in Indonesia, namely the Islamic Bank Mandiri (BSM), Bank Muamalat Indonesia, BRI Syariah, BNI Syariah, Bank Syariah Mega Indonesia and lost far from Malaysia banking. If the assets of BSM 5.1 billion u.s. dollars, thus losing much by Maybank Islamic (Malaysia) that have assets of 19.9 billion u.s. dollars. The assets of BSM even still lose if compared

to RHB Islamic (Malaysia) that its assets 8.4 billion u.s. dollars, but the bank occupies fifth position, while the first position in the BSM Indonesia.

The activists of the Islamic economy is certainly grateful to President Jokowi who chose Finance Minister Bambang Permedi Soemantri Brodjonegoro. He was an African-American activist of Islamic economy and many knowledge in the field of conventional economics.

But after that there should be a concrete step to another head of State can do to improve the Islamic finance industry. If former President SBY dare promoting Islamic economy through Economic Sharia Movement 17 November 2013, Jokowi relay should continue the movement by doing better and vigorous again. SBY even makes the economics of Sharia as the national economy. This is not something that suddenly Recalling the past five years increase Islamic banking assets of 40% compared to conventional banking which increase only 16.6%. Islamic banking is far superior.

The superiority of the Islamic finance industry is actually not only banking. Based on data released by the Global Islamic Finance Reports in 2011, an increase in the percentage of the Islamic finance sector in some of Indonesia. Among them are the assets of Islamic banking, Islamic banking, HR sukuk country, corporate sukuk, Islamic Mutual Funds, and insurance. Have been recorded Indonesia occupied the fourth position in the acceleration of the growth of Islamic finance globally. Indonesia was under Iran, Malaysia, and Saudi Arabia.

With the growth of the above, then it will need at least 20 thousand professionals in industrial economics. Admits MEA 2015, with HR personnel needs such a large influx of foreign labor, not something that can be put on hold. Labor issues are becoming a major issue in various mass media admits MEA 2015. In the regulation of law listed in the law No. 13 year 2003.

The community still wish there was a better concrete measures and aggressive of the incoming Jokowi Government MEA 2017. From the consequences it is a world of free competition, the quality of human resources by setting up only the best, and keep abreast of the progress of Science and Technology Indonesia will be able to face the challenges of competition and the global economic scene.

In some ways, Indonesia is rated not ready to face the ASEAN Economic Community 2015. But a lot of opportunities that we can see from the ASEAN Economies by 2015. Many circles who feel hesitation with the readiness of Indonesia in the face of ASEAN Economic Community 2015. In concerns about terhantamnya business sectors in our country, if we remember how Indonesia bilateral relations with China. Now China is able to menguasai our domestic market which in the end can disrupt the stability of Indonesia. Of course this does not want to happen to Indonesia in ASEAN Economic Community sign in 2016 will be made increasingly terpuruknya efforts and local products. We do not want business sectors in particular classes of micro, small and medium enterprises have to die because weren't able to compete with the influx of products from nine other countries. A lot of things that could be done to save the domestic products by the Government, but the most important thing that should be done is to increase the competitiveness of Indonesia. Based on facts ranking competitiveness of Indonesia the period 2012-2013 reached 50 of 144 countries, still under a second-placed Singapore, Malaysia was placed to the twenty-fifth, Bruneians placed twenty-eight, and Thailand earned thirty-eight. See conditions like this, there are some things that are a factor of low competitiveness of Indonesia, according to the study the Ministry of industry of Indonesia, namely the performance of logistics, tax rates, bank rates, as well as the productivity of the workforce. If we judge the looks industry Indonesia is still not yet ready to enter the ASEAN Economic Community 2016 due to the large number of problems that still have not encountered such a bright spot against a weak oversight of imported products, smuggling, security issues that interfere with the investments, as well as the expensive price of the terminal handling charge (Team, 2008:15).



There are several branches of industry that needs to be improved in order to secure the saingnya power market in the country, namely the automotive branch, electronics, apparel, footwear, food and drink, as well as furniture. Maybe some other industry branches of Indonesia's still superior to neighbouring countries but in the service industries sector of Indonesia considered have absolutely no advantage. Another challenge in the industrial sector is about minimum wage, legal certainty, the cost of transportation of goods is outrageously expensive. Other concerns also occurred due to the weak competitiveness of human resources of the nation, this is reflected in the low quality of human resources in Indonesia. Based on the fact that released Human Development Index Indonesia was still in position 121 of 185 countries, it means that still need to be improvements in maximizing the competitiveness of Human Resources in Indonesia through educational opportunities, and health. The problem that we see on the actual quality of human resources is just one of the fundamental problems that plagued Indonesia. Without qualified human resources in the people not able to cultivate an abundance of natural resources into products of value of exports. The increase in human resources is still a nation of Indonesia homework is never over. ASEAN Economic Community entered into 2016 has come, we must be aware that all this requires us to be able to improve the quality of human resources if not don't expect that ASEAN Economic Community sign in 2017 be great opportunities, it could be that would cause the same problems but larger. An example of a case that occurred later when entering the ASEAN Economic Community 2017 where all the workforce looking for a job can come within ASEAN with some professions agreed to freely work in ASEAN countries such as nurses, doctors, accountants, architects, accountants and other Shariah-compliant and all the convenience gained however a problem that may occur if certain Human Resources in Indonesia are not able to compete get the job , we can imagine how the percentage of unemployment with a tiny fraction of people are able to compete with nine other countries, it is definitely a level of pengganguran would be much greater. After entering the ASEAN economic community in 2017, the people of Indonesia should first settled to improve the quality of human resources through the quality education that evenly without gaps so that we will be confident to compete with other Nations. In addition to the two other concerns emerged in terms of infrastructure, according to the data of Ministry of finance budget on infrastructure this year mncapai 206 trillion rupiah or rise compared to last year, but the ratio is still below 2% of GDP each year despite rising infrastructure budgets still haven't significantly to boost development. Lack of budget for infrastructure and regulatory issues that are less obvious to make infrastructure development is hampered. But when there is clarity of regulation there will be investors who infuse capital. The quality and quantity of infrastructure in Indonesia has not been able to encourage the acceleration of economic development whereas Indonesia has entered the era of the ASEAN economic community in 2017 where all this demands adequate infrastructure to support the acceleration of economic development. The most crucial is to fix the infrastructure and logistics costs, cost Indonesia currently reaches 16% of total production costs whereas normally only revolves around 9-10%.

The development of Islamic finance industry in entering MEA 2017 include increasing the capability of Human Resources who have the competence and expertise of the international scale of Sharia. Islamic economy Human Resources more specifically Islamic accountant, the accountant of Sharia in Indonesia must have ability in the field of accounting professional and able to compete.

#### **4. Conclusion**

In Islam, structures and agencies as well as communities and individuals who basically rill, influence each other. In reality accountant (agent) looks so lost in the shackles of capitalism, so the agency

theory of conflict of interest, it seems to shift with mutually symbiosis between the interests of management and accounting. So is the case assumption of "independence" it looks actually makes accountants as "sculpture" is silent on all the oppression that happened, not as a means of making independent accountant's sole sovereignty. So that more evidence of how the crisis accountant in the form of a crisis of confidence further eroded.

Therefore, the accountant must be returned khittah her as a sovereign profession, he is an ideologue as Rausyan Fikr. Because basically recording the nature of God "attributed" to an accountant on this earth. Accountants are the representatives of God on earth to uphold truth and justice, perceived as God's messenger to apprise the truth. Aligned it means basically accountant should be representative of the oppressed in the economic society, which is in a position role is to provide certainty fulfillment of the rights of stakeholders equitably in accordance with God about it.

This is the solemn form of all-an accountant in worship, glorify the "number" in the sense of making all treatises "prophetic" to map the right stakeholders fairly and properly. This can only take place within the frame keberdaulatan and raise awareness of the Godhead (preoccupied) with put God at the peak direction accountability. In addition, accountants sharia be part of the economic welfare of the Shari'a.

Readiness accountants Indonesia Islamic entered prepare MEA 2016 with a first, Islamic accounting standards. In the ASEAN countries, only in Indonesia was the one who had a sharia accounting standards for Islamic banks. This indicates a better quality compared with other countries. Second, Islamic Accountant should understand the risks. What is meant by risk here is the acceptance of sharia compliant products in a country associated with the technique of making financial reports. The third set up deficiencies in the Islamic financial market instruments that have an impact on liquidity management of Islamic banking in Indonesia and thus require accountants competition sharia in Islamic financial institutions. Fourth attempt to meet the quota Islamic Human Resources (IHR) especially accountant sharia of domestic workers from being filled by foreign workers. Fifth, sharia accounting profession that has the ability of science and technology.

## 5. Acknowledgment

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