

# Record of activities in Indonesia (Final report)

**Title: Developing teaching materials for the sustainable development of accounting and bookkeeping education in Indonesia**

---

## 1. Project overview

This project is a new, highly academically significant attempt to promote further intellectual and personal interchange between Japanese researchers and Indonesian researchers from an academic angle through cross-border joint research, as well as to propose a type of personnel cultivation that aims to improve the “accounting and bookkeeping education” that underlies economic activity. The purpose of this project is to draw on advanced Japanese accounting and bookkeeping techniques and have teaching staff in higher education in both Japan and Indonesia work together to develop teaching materials for Indonesian undergraduate students. In this, accounting and bookkeeping are taken as pillars underlying sustainable economic growth in Indonesia. This project is a pilot test program that aims to assess the state of accounting and bookkeeping skills in Indonesian undergraduate students, and moreover it serves to create opportunities for Japanese teachers and Indonesian undergraduate students to interact in a way they could not otherwise without this program.

This project occurred at a time when, contrary to increasing levels of education in Indonesia, the country is experiencing a shortage of the industrial workforce that sustains its economic development. As efforts to boost economic activity pick up in the Asian region, Indonesia has an extremely massive presence in the world with its rapid economic growth. However, its undergraduate students are said to have a low level of skill in accounting and bookkeeping relative to other ASEAN countries. Moreover, it has been clear from my (Saito’s) past research that Indonesia’s shortage of accounting technicians is a major obstacle to Japanese companies’ expansion into the country.



**Photo 1.** Students and Teachers of Trisakti University



**Photo 2.** Presentation (workshop)

## 2. Record of fellowship activities

With the awareness of the issues and objectives described above, I visited Indonesia for a total of 41 days from February 3 to March 15, 2017, using Trisakti University (private) in the capital of Jakarta as my base of operations. The primary activities I undertook in the country can be summarized via the following three points:

- Interacted with local Indonesian professors to discuss and share an awareness of the issues pertaining to accounting and bookkeeping education.
- Conducted a “pilot test” to measure Indonesian undergraduate students’ level of accounting and bookkeeping skills.
- Analyzed the results of our measurements and moved to develop teaching materials usable in the classroom.

### 2.1: Intellectual and personal exchange with local Indonesian professors

Multiple past studies have stated that accounting and bookkeeping skills among Indonesian undergraduate students are lower than in other ASEAN countries. However, I felt there was a need to hear directly from local professors actually involved in educating these undergraduate students whether they really have such an awareness of the problem, and if so what measures they think are necessary to improve the situation. The intent of asking these questions was to share in their awareness and understanding of the relevant problems.

First, in order to visit multiple universities and build an environment suitable for exchange and discussion with professors, I (Saito) and my local coordinator Dr. Mayangsari (Trisakti University accounting department chair and researcher who hosted and worked with me in executing this program) needed to provide circumstances under which it would be easier for each respective university to host me. In particular, because we will require a certain amount of class time to measure Indonesian undergraduate students’ accounting and bookkeeping skills, it was necessary to have each university understand the meaning of our work before visiting. I participated in workshops held at the universities as a guest speaker, delivered lectures, and then used this time when the professors were gathered together to engage in mutual opinion-exchange about their accounting and bookkeeping curriculums, teaching materials, and other relevant topics. The workshops in which I participated as a guest speaker are described in sub-sections (1) and (2) below.



Photo 3. Gambir Station (Jakarta)



Photo 4. Purwokerto Station platform



Photo 5. Departing for Purwokerto  
(With collaborators)



Photo 6. Inside a train  
(Over 5 hours to Purwokerto)

**(1) Jenderal Soedirman University @ Purwokerto (Central Java)**

Date: February 8, 2017 (Wednesday)

“Workshop on developing a new accounting major curriculum”

**Outline:** The task facing the university is how to enhance curriculum development in order to train an international accounting workforce, and the workshop became a place for Japanese and Indonesian accounting professors to exchange information towards the end of improving their curriculums. In aiming to improve the rates of acquiring Chartered Accountant certification (newly introduced in recent years), it will likely be necessary to increase the number of compulsory courses in order to meet the requirements to take the test as set by the Institute of Indonesia Chartered Accountants (IAI). However, most of the courses in the accounting curriculum are already accounting courses, and through opinion-exchange it was made clear that there was insufficient space taken to teach students about the importance of accounting through its relationship and relevance to other business courses.



Photo 7. With Guest Lectures

I described the accounting courses, relevance to other business courses, and classroom teaching tools at a standard Japanese university, the curriculum structure at which differs from Indonesian universities. Something that Indonesian professors showed great interest in was the fact that most courses at Japanese universities are electives. This is because most of the courses required to satisfy the requirements for a bachelor’s degree in accounting at an Indonesian university are mandatory courses, with just a bare few that the student can select.



Additionally, many Japanese classroom materials used for teaching accounting are Japanese originals made in Japan, but in Indonesia they use American or European textbooks translated into the Bahasa Indonesia language as well as the original books in English. We came to a common recognition that developing classroom teaching materials that were easy for Indonesian undergraduate students to understand was a consideration moving forward.



Photo 8. Presentation



Photo 9. Workshop sign



Photo 10. With Jenderal Soedirman University Professors

## (2) Pamulang University (UNPAM) @ Tangerang (Banten)

Date: February 11, 2017 (Saturday)

“Workshop on accounting education and international research”



Photo 11. Traditional dance by students



Photo 12. Beginning of the lecture

**Outline:** This workshop was held on the topic of the process to successful publication of research results in international journals and at international academic conferences. At the beginning of the workshop, students of the university performed a traditional dance that involved international exchange between teachers and

students, with the university president, myself (Saito), and other university professors involved in the dance as well.

My collaborator, Dr. Mayangsari and I gave lectures as guest speakers in which we discussed our experiences successfully working together to publish articles in peer-reviewed international journals and at international academic conferences, as well as key points of our success. We also asked for cooperation during this visit with conducting “pilot tests” in several classes to measure the accounting and bookkeeping capabilities of undergraduate students. We received the teachers’ ready consent.

According to the most recent official directive issued by the Indonesian government, all university teaching staff must—in the interest of further internationalization—present at an international academic conference or publish a paper in an international journal once per year. Teaching staff unable to meet this target are no longer granted subsidies from the national government. With this, I got a real sense that distinctive initiatives to promote the internationalization of accounting research at all universities was considered a pressing issue in Indonesia.



Photo 13. End of the lecture



Photo 14. After the workshop

## 2.2: Pilot test on the accounting and bookkeeping skills of Indonesian undergraduate students (February 13 – March 10)

At Trisakti University, my base of operations (host institution), I selected the questions for the pilot test, and then coordinated and implemented the test at that university. After this, I sent out formal requests to multiple other universities for their cooperation in implementing the test. In the draft stage, I created two types of test questions (basic questions for 1<sup>st</sup>-year students and applied questions for 3<sup>rd</sup>-year students) that reflected the opinions of the local director of Indonesia’s Institution of Accounting Technician Certification (BNSP), and sent out requests for cooperation in implementation to all universities.

In the end, there were seven universities that agreed to cooperate (\*including one university where testing is still ongoing), bringing the number of undergraduate students who had agreed to participate in the pilot test in class to a total of 364 individuals. Moreover, the same director suggested that “it should be possible to determine undergraduate students’ improvement in skill if high-school seniors’ skill levels could also be measured,” and thus we sent out multiple requests to Jakarta high schools for their assistance in implementing the pilot test in order to produce some reference information. In this, we received the cooperation of one school, Kolese Gonzaga high school in South Jakarta, and the sample of 94 high school students served as reference information in analyzing results and developing teaching materials for undergraduate students. Information on the number of students who participated in the pilot test is shown in Table 1 below.

**Table 1. Universities and high schools that implemented the pilot test.**

University / high school name	Area / city	Number of responding	Year in school	Test language
-------------------------------	-------------	----------------------	----------------	---------------

		students (sample size)		
Trisakti University	Jakarta	27	1 <sup>st</sup> year	Bahasa
		31	3 <sup>rd</sup> year	English
		31	3 <sup>rd</sup> year	Bahasa
Mercu Buana University	Jakarta	30	3 <sup>rd</sup> year	Bahasa
Islamic University	Banten	49	3 <sup>rd</sup> year	Bahasa
Pamulang University	Banten	35	1 <sup>st</sup> year	Bahasa
		24	3 <sup>rd</sup> year	Bahasa
Bandung Islamic University	Bandung	30	1 <sup>st</sup> year	Bahasa
		44	3 <sup>rd</sup> year	Bahasa
Diponegoro University	Semarang	33	1 <sup>st</sup> year	Bahasa
		30	3 <sup>rd</sup> year	Bahasa
Number of students (Subtotal make-up)		Total: 364		
		Subtotal: 125	1 <sup>st</sup> year	Bahasa
		Subtotal: 208	3 <sup>rd</sup> year	Bahasa
		Subtotal: 31	3 <sup>rd</sup> year	English
Source: Kolese Gonzaga high school	South Jakarta	94	High school seniors	Bahasa

\* At Jenderal Soedirman University (Purwokerto), the pilot test is still being conducted at the time of writing (the last day of April). Once all classes have finished, it is planned for examination papers to be submitted to observers through university teaching staff.



Photo 15. During a pilot test (3<sup>rd</sup> years)



Photo 16. Before a pilot test (1<sup>st</sup> years)





Photo 17. Commemorative photograph of Pamulang University teaching staff and students

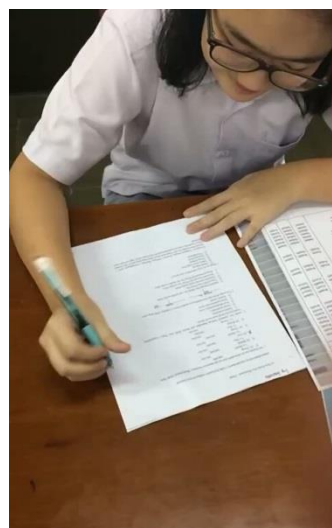
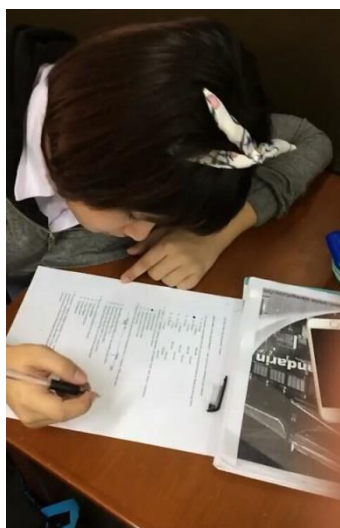


Photo 18. Pilot test for high school students

### 2.3: Analyzing the measurement results and developing teaching materials (March 5 – 14)

After the execution of the pilot test for undergraduate students described in Table 1, performed with the cooperation of multiple Indonesian universities, I graded the collected 1<sup>st</sup>-year and 3<sup>rd</sup>-year test responses at my base of operations at Trisakti University to begin analyzing the trends therein. The standards by which I analyzed the test results collected as of the end of March were as follows: “100%” indicates that the

respondents scored all correct answers; “High rate of correct responses” indicates a correct response rate of 75% or higher; and “Low rate of correct responses” indicates a correct response rate of 30% or lower.

125 sample exams were graded and analyzed from 1st-year students (basic questions), and it was determined that there were no major differences found between universities. Characteristics shared across responses were that questions about basic journal entries (incl. sales on account) received a high rate of correct responses, while questions about adjusted journal entries, asset classification, and cost of sales calculations receive a low rate of correct responses.

Next, 239 sample exams (total of Bahasa and English versions) were graded and analyzed from 3<sup>rd</sup>-year students (applied questions). It was determined that questions with a high rate of correct responses included those pertaining to balance sheet items and changes therein, to understanding trial balance sheets, whereas questions with a low rate of correct responses included those pertaining to depreciation processes, accounting principles, and the purpose of financial reports.

With this information in hand, we began to consider creating a secondary textbook (classroom handout) that would supplement the primary classroom text on the accounting and bookkeeping topics in which students were found to require deeper study. The specific content of this discussion is described in Section 3.(2). One of the interesting outcomes of these results was that, for both 1<sup>st</sup>-years and 3<sup>rd</sup>-years, the overall rate of correct responses to all questions was less than 50%. This result is largely in agreement with 2014 data published by the Institute of Indonesia Chartered Accountants (IAI) that reports the number of qualified Chartered Accountants (CA) in Indonesia to be relatively lower when compared to those from other ASEAN countries, as well as being in agreement with the understanding I have gleaned from multiple past studies and other reference sources. Through these results as described here, everyone—including the local professors who cooperated fully with the pilot test execution and analysis—was able to deepen their understanding of the matter, and we were all able to further share a mutual appreciation for the importance of the work of improving accounting and bookkeeping education for Indonesian undergraduate students.

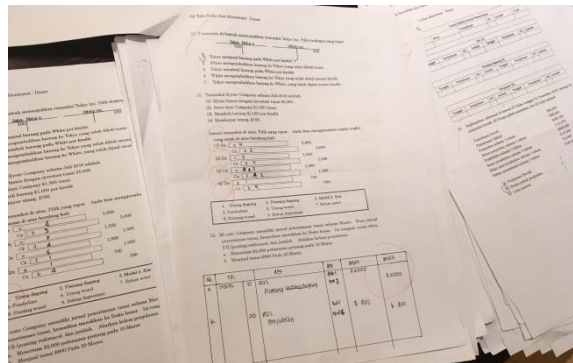


Photo 19. Marked exam



Photo 20. Collaborator’s place of employment  
(Above) Trisakti University building  
(Below) Faculty of Economics & Business, Accounting Department, Accounting Profession Program Office



### 3. Initiatives at the base of operations

Dr. Sekar Mayangsari, my collaborator on this Fellowship Program who provided her full support, is a researcher and educator who is currently head of the Accounting Department at Trisakti University’s Faculty of Economics & Business. She is also vice-chair of the Indonesia Accounting Educators Society and an evaluator for university-recognized evaluation agencies, in addition to other important posts in academic societies and government organizations. She has also



worked jointly with me on international joint research in the past, having published academic books and articles in international journals, among other international academic output.

Dr. Mayangsari is employed at Trisakti University, a comprehensive private university located in Indonesia's capital of Jakarta. The Accounting Department, established within the Faculty of Business & Economics, is a large department with an annual enrollment of 500-700 students, which accounts for 40% of the students in the Faculty of Economics & Business. 140 credits are required for graduation, with 2-3 credits per course and a maximum of 48 credits possible per school year. 80-90% of students in the Accounting Department find employment with a bachelor's degree in accounting.

In order to pursue this program's activities in a cooperative, smooth, and efficient way, I determined that from academic, personal networking, locational perspectives, it was appropriate to set the collaborator's place of employment as my host institution and base of operations, considering that the collaborator is able to communicate with multiple university teaching personnel and there is a need to request cooperation from other university professors, among other considerations.

### **3.2: Activities at Trisakti University**

At my host institution and base of operations at Trisakti University, I primarily performed three activities together with Dr. Mayangsari. First, we summarized the issues regarding the certification examination system for Indonesia Certified Professional Accounting Technician. Secondly, we considered possible classroom teaching materials, building on the analysis of the results of and conclusions reached through the pilot test meant to measure the level of accounting and bookkeeping skill among undergraduate students. Thirdly, we conducted information exchange regarding international exchange between students in Japan and Indonesia. Below (1 through 3) are summaries of each respective activity type.

#### **(1) Summary of the issues regarding the Indonesia Accounting Technician Exam**

The Indonesia Certified Professional Accounting Technician Exam (called in "ICPAT") is held throughout Indonesia as a method of training practicing accountants. This test is divided into five levels (Junior, Pratama, Young, Madya, Expert). Test participants take each level of the test and can receive a certificate after passing. In order to take the "Madya" level exam, participants are required to be at least a third-year student in university or have a similar or superior credential (Diploma 3). The "Expert" level is the highest level of the exam, and it requires that participants be university graduates or have a similar or superior credential. Passing this exam is extremely difficult.

According to interviews held at Trisakti Undergraduate students majoring in accounting aim to pass the "Madya" level of the exam, and the majority do pass. On the other hand, just a few manage to pass the "Expert" level, and employers hold those who have passed the "Expert" level exam in quite high regard, as one of the criteria considered during the hiring process.

I wished to cooperatively assess the current state of accounting and bookkeeping skills among Indonesian undergraduate students without relying simply on how many people had passed the exam, average exam scores, or the rates at which specific questions were answered correctly according to information acquired at Trisakti University. This is how I began to consider pilot test questions. Moreover, given that pass rates, average scores, and questions from old exams are not published, I recognized a need for Japanese and Indonesian researchers to appeal to the Institution of Accountant Technician Certification for a mechanism of publishing such information to further improve the exam in the future. Below is a list of accounting skills considered necessary by the ICPAT for "Madya accounting technician"

ICPAT's "accounting skills for Madya accounting technician"

- a. Journal entries
- b. Ledger
- c. Financial statement preparation

- d. Worksheet use
- e. Accounting software use
- f. Pretty cash procedures
- g. Cash banking procedures
- h. Accounts receivable management
- i. Liabilities account management
- j. Inventory account management
- k. Fixed assets management
- l. Production cost calculation
- m. Preparation of tax return form
- n. Impairment procedures via computer
- o. Database use

**Source:** Indonesia's Institution of Accounting Technician Certification (BNSP); interview with Dr. Mayangsari (Trisakti University)

## **(2) Pilot test to measure accounting and bookkeeping skill among undergraduate students; consideration of possible classroom teaching materials**

### **① Preparing, executing, and analyzing the pilot test**

In order to conduct a pilot test to measure the current accounting and bookkeeping skills of Indonesian undergraduate students, I worked with Dr. Mayangsari and Accounting Department teaching staff to work out questions for and coordinate the test. I also asked Dr. Mayangsari to contact the local director of Indonesia's Institution of Accountant Technician Certification to check the test draft. Those opinions were reflected in edited and adjustments made to questions, and ultimately we conducted the following two types of tests at Trisakti University.

Basic test: Pilot test for 1<sup>st</sup>-year students

- 13 questions (11 multiple-choice, 2 written for a total of 13 questions; 30 minutes) in Bahasa Indonesia or English.
- Basic bookkeeping questions (journal entries, accounts, sales transactions, interest calculations, depreciation, calculation of sales / cost of sales / gross margins, etc).
- If possible, also administer an Indonesian (Bahasa) version to senior high school students.

Applied test: Pilot test for 3<sup>rd</sup>-year students

- 20 questions (multiple-choice only; 30 minutes) in Indonesian (Bahasa) or English.
- English-language tests limited to the international class and "excellent class" only.
- Wide range of questions extending from basic questions about accounting and bookkeeping to more developed subjects (accounting principles, assets/ liabilities/ equity classifications, the purpose of financial reports, transfers, trial balance sheets, cost of sales, impairment, closing of books, uncollectable accounts, depreciation, goodwill, etc.).

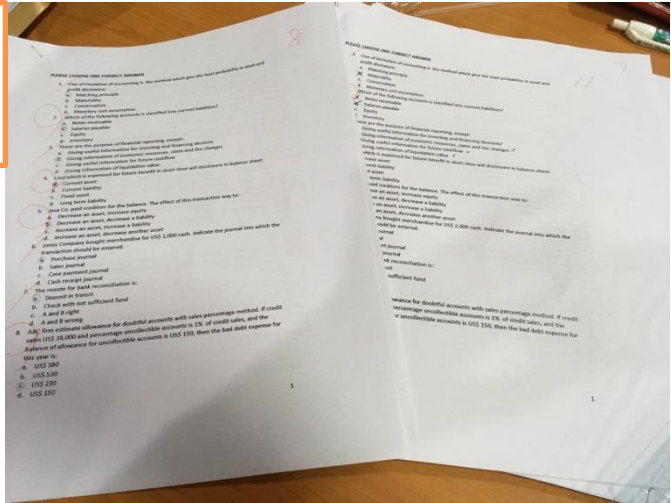
Pilot tests were conducted over three days—February 28, March 1, and March 7, 2017—at Trisakti University for each class level. After exams were collected and graded, they were combined with samples from multiple other schools at which pilot tests were conducted. The collected results are described in Section 2.3.

Table 2 below presents a breakdown of samples from Trisakti University.

**Table 2. Number of students taking the test pilot test at Trisakti University (class, test type)**

Exam date	Class types	Number of students (No. of samples)	Test type (year), language
February 28, 2017	Excellent Class	23	3 <sup>rd</sup> year - English
March 1	International Class	8	3 <sup>rd</sup> year - English
	Regular Class	31	3 <sup>rd</sup> year - Bahasa
	3 <sup>rd</sup> year	Subtotal 62	
March 7	Regular Class	27	1 <sup>st</sup> year - Bahasa
	1 <sup>st</sup> year	Subtotal 27	
	Trisakti University	Total 89	

Photo 21. Marked immediately after the test was conducted



**② Consideration of possible classroom teaching materials that would contribute to improved accounting and bookkeeping skills**

In order to draw on the findings of the multiple-university pilot test results analysis, we set out to consider creating secondary teaching materials (classroom handouts) that would supplement the primary classroom text in order to deepen students’ understanding of accounting and bookkeeping topics. This work incorporated the opinions of the collaborator and other local teaching staff that it would be desirable for the classroom material developed to be easily usable in classes taught by different professors at different universities. In particular, we considered four different types of secondary teaching materials focused on the four areas in which the pilot test results showed poor correct response rates (asset classification, depreciation, closing of books, and calculation of cost of sales), and we determined to work jointly to create draft proposals for the materials by the next term.



Photo 22. Teaching materials for teachers

**(3) Information international exchange between Japanese and Indonesian students**

We were told that there were plans at Trisakti University to introduce Japanese language courses next year. I discussed this matter with Dr. Mayangsari and the professors responsible for the International Class to



exchange information on the possibility of short-term study abroad of Trisakti Undergraduate students to Japan and/or interaction in some form with Japanese undergraduate students. In our discussions, I learned from teaching staff that student motivation has become a severe problem among students in especially the International Class in recent years, making it difficult to train a high-quality accounting workforce that can survive in the global society. They also reported to me that there are initiatives underway to offer an expanded system for experiencing studies overseas while a student at the university, as well as to offer students a more attractive learning environment at home.

Moreover, Trisakti University is preparing to introduce Japanese language courses next year, as in recent years there has been a rapid increase in the number of young people in Indonesia trying to learn Japanese, including students attending vocational schools outside of the university to learn Japanese. While there are many students who wish to study abroad in Japan, learning Japanese is a rather high hurdle for them. If these Japanese language courses are successfully implemented, Indonesian students may find it easier to study abroad in Japan after first attaining rank N2 or N3 on the Japanese Language Proficiency Test (JLPT). In that case, Japanese host universities will be able to provide better learning and living environments if Indonesians students arrive equipped with daily communication skills, the lack of which is currently a barrier between students and Japanese host institutions. We agreed that we will continue working to establish Japanese language courses at Trisakti University and discussing relevant information moving forward into the future.



Photo 23. Classroom scene



Photo 24. With Trisakti University students.

### 3.3 : Experiences and circumstances unique to Indonesia (transport network, campuses, living environment)

My base of operations, Trisakti University, is located in central Jakarta, which is undergoing a modernization process. In particular in recent years, the SCBD (Sudirman Central Business District) has taken on significance as a symbol of Indonesia's progress. With the Indonesia Stock Exchange, towering office buildings of famous major companies and foreign-owned companies, and luxury hotels all combined into a single



Photo 25. Skyscrapers in the SCBD district

commercial complex, this area is also one of Jakarta’s safest and most crime-free areas.

Although there are public buses that run down the main roads of the downtown area, as well as railways that connect neighboring cities, there is no transportation available from the stations or bus stops. Walking is not entirely safe from a crime perspective, and thus we relied entirely on transportation by car. Moreover, I was told that high unemployment rates in recent years among young people in Jakarta have led to increased crime committed against foreigners, and for this reason I did not move alone but rather was picked up and dropped off by cars owned by collaborators or their families. Occasionally I would use taxis (Blue Bird or Silver Bird only), and I made sure not to head out at night or to crowded areas.

The view from within the cars used for transportation showed that Jakarta continues to add skyscrapers and expressways. However, except for areas where the rich live, there are still quite a few old buildings and residences, roads without traffic lights, etc. Essential utility infrastructure such as sewer systems, electricity and gas facilities, and transport systems (trains, buses, roads) are not keeping pace with modernization. Meanwhile, there are extremely useful Wi-Fi network devices in circulation that can be used in the outskirts of Jakarta, and I was able to make smooth use of email and the Internet with rather high reliability even when out.

This project was conducted in the rainy season of February-March, a time every year when annual record precipitation amounts are set by torrential rains. Every day was overcast, with sudden lightning and intense rainfall. As testimony to this, one day in Jakarta we experienced a sudden downpour with record precipitation in a certain amount of time. This caused flooding in downtown Jakarta that cut off traffic and transportation everywhere. Expressways and main roads were submerged in water as the roads were filled with cars unable to move for many hours. Even educational facilities were thrown into chaos as the campus of Trisakti University, my base of operations, was flooded and classes cancelled.

In the February-March period, it is relatively easier to conduct academic activities with Indonesian researchers. This is the start of a new semester, and we were able to make efficient use of our time. On the other hand, however, we were often forced to suddenly change our plans on the day of or immediately prior to beginning due to circumstances characteristic of Indonesia such as the weather (rainy season), traffic (severe road traffic), or culture and religion (cuisine, etc.). Another point that I noticed was that people’s clothes and lifestyles had become more westernized, perhaps due to modernization, and people were not wearing “traditional Indonesian clothing.” Above all, several local professors mentioned that especially young people are forgetting the traditional languages and customs of their respective ethnic groups.



Photo 26. (Above) Expressway gate  
(Below) Wi-Fi device poster



Photo 27. Flooding  
(Left) Flooded campus of Trisakti University  
(Right) A paralyzed roadway

Meanwhile, a local business characteristic of Jakarta that has taken root in local residents' lifestyles in recent years is an independent motorcycle transport contractor called "GOJEK" (marked by its distinctive green jackets), which delivered my set of pilot test examination papers quickly, same-day, and at short notice. In this way, the local people live their lives every day thinking that "trouble is the norm, and the question is how well you can handle it." In this I felt there to be a difference with Japan, where we are used to everything operating on-time and according to schedule. My time in Jakarta gave me the opportunity to understand through direct experience the reality that there is a growing gap between those who have been brought wealth by modernization and those with low incomes who have been left behind.



Photo 28. GOJEK transport service

### 3. After the fellowship

This program is a joint effort between Indonesian university faculty and myself, a Japanese researcher, concerning a crucial research topic. These activities have been conducted under the premise of international contribution to academics, by considering how we can transfer advanced bookkeeping teaching skills that developed traditionally in our country and connect it to healthy economic development in Indonesia by developing an industrial workforce in Indonesia. It also has the potential to encourage overseas expansion of Japanese companies and contribute to the sustainable expansion of the Japanese economy. If Indonesia is to develop a sustainable economy and build economic partnerships with Japan's massive consumer market, it is absolutely necessary for them to strive for human resources development focused on the acquisition of the level of accounting and bookkeeping skills expected within the ASEAN region.

As a result of our field research and hearings within Indonesia, I have gathered that it is essential for Japanese and Indonesian researchers to share with each other the importance of bookkeeping/accounting skill education in universities. We aimed to "improve the Indonesian versions of bookkeeping/accounting teaching materials" from the perspective of cultivating the future generations of young people who will be responsible for business and sustain the country itself.

Drawing on the finding gained from conducting pilot tests, we have created 4 types of supplementary material proposals (in print) to supplement classroom texts as of now, the end of April 2017. These will be used in classes at each university, and researchers of both countries have agreed to work together to observe the results of introducing these materials. Although they were too late to include in this aggregation, we received numerous acceptances of cooperation with our pilot tests from universities in different regions. Observers have told us that they plan on implementing them sometime during the academic term. We are still collecting samples even after my return, for example by exchanging mail with observers. We are also continuing data entry and analysis through working with locals.

Through the sponsorship of the Japan Foundation Asia Center, we were given a very meaningful opportunity for intellectual and human exchange in academic fields between researchers of higher education in both Japan and Indonesia. Additionally, I had the chance to interact with Indonesian undergraduate students as a Japanese university faculty member. I would like to express my gratitude to everyone at the Japan Foundation Asia Center, and all those at the local Jakarta branch who supported me throughout the project for giving me this opportunity. I would also like to thank the faculty and students at Indonesian educational institutions (universities and high schools) who participated in the pilot tests.

After April of this year, these program activities will be continued as adopted tasks aimed at overseas research funded by grants-in-aid for scientific research. Building on the academic intellectual/human interchange that has been achieved in Java in Indonesia, future research activities will expand to the entirety of Indonesia, across which we plan to continue measuring the bookkeeping/accounting skills of Indonesian undergraduate students. My ultimate goal is to achieve the cooperation of Japanese and Indonesian educators



and researchers who underlie academia, such that they will jointly develop “Indonesian versions of bookkeeping/accounting teaching materials.” We hope that the results of this will lead to the qualitative improvement of bookkeeping/accounting skills of Japanese undergraduate students, who are the future of Japan’s economy, thereby contributing to academia in a way that truly transcends national borders.

#### Reference materials

Trisakti University, Faculty of Business & Economics (Fakultas Ekonomi dan Bisnis, Universitas Trisakti)  
Kampus A  
Jalan Kyai Tapa No. 1 Grogol  
Jakarta, 11440 INDONESIA  
<http://trisakti.ac.id/>

Jenderal Soedirman University, Faculty of Economics and Business (Fakultas Ekonomi dan Bisnis, Universitas Jenderal Soedirman)  
Jl. Prof. Dr. H.R. Boenyamin No.708  
Grendeng Purwokerto,  
Central Java, 53122 INDONESIA  
<http://unsoed.ac.id/>

Pamulang University, Faculty of Economics (Fakultas Ekonomi, Universitas Pamulang)  
Jalan Surya Kencana No. 1,  
Pamulang, Kota Tangerang Selatan,  
Banten 15417 INDONESIA  
<http://www.unpam.ac.id/>

Syarif Hidayatullah State Islamic University Jakarta (Universitas Islam Negeri)  
Alamat Kampus 1:  
Jl. Ir. H. Djuanda No. 95,  
Ciputat, Tangerang Selatan,  
Banten, 15412 INDONESIA  
<http://www.uinjkt.ac.id/>

Mercu Buana University (Universitas Mercu Buana)  
Kampus Meruya  
Jl. Meruya Selatan,  
Kebon Jeruk, Jakarta Barat  
INDONESIA  
<http://www.mercubuana.ac.id/>

Diponegoro University(Universitas Diponegoro)  
Jl. Prof. Soedarto,  
SH Tembalang, Semarang,  
1269 INDONESIA  
<http://www.undip.ac.id/>

Bandung Islamic University (Universitas Islam Bandung)  
Jl. Tamansari No. 20,  
Bandung, 40116 INDONESIA

<https://www.unisba.ac.id/>

Kolese Gonzaga high school (SMA Kolese Gonzaga)

Jl. Pejaten Barat 10A,

Jakarta Selatan, 12550 INDONESIA

<http://www.kolesegonzaga.com/>

Institute of Indonesia Chartered Accountants (IAI: Ikatan Akuntan Indonesia)

<http://www.iaiglobal.or.id/>