MARKET INTEGRATION IN ASEAN: SUSTAINABLE GROWTH AND CROSS CULTURAL ISSUES

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MARKET INTEGRATION IN ASEAN:
SUSTAINABLE GROWTH AND CROSS CULTURAL ISSUES

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FOREWORD

It is with deep satisfaction that I write this Foreword to the Proceedings of THE 13TH INTERNATIONAL ANNUAL SYMPOSIUM ON MANAGEMENT (INSYMA) held at University of Social Sciences and Humanities, Vietnam National University - Ho Chi Minh City, Vietnam, March 18 -20, 2016. The 13th Insyma aims to provide a forum for discussion among leadings academics, researchers, students, and practitioners from all over the world, experts in economic and social sciences.

The theme for INSYMA 2016 is “MARKET INTEGRATION IN ASEAN: SUSTAINABLE GROWTH AND CROSS CULTURAL ISSUES”. This theme represent emerging and highly challenging and opportunities area of research and practice.

There has been tremendous number of researchers investigating the impact of market integration and cultural impacts on economy on several communities. Mainly they found a positive impact on the economic growth as a result on significant increasing of trading for products and services in its country member. Nevertheles, market destabilization is still main disadvantage of the regional integration. Regional community needed to developed the new model of market integration system that could minimize the disadvantages.

Hundreds of scientific papers are sent to the conference committees in Indonesia and in Vietnam, and the results of a rigorous selection of 160 selected. This paper is derived from a variety of authors, both within and outside Indonesia and Vietnam, academics and practitioners. All the articles are then presented at the symposium and documented in this proceedings.

We thank all authors, participants, sponsors and co-hosts for their contributions and we hope that these proceedings can contribute to the development of science and business practices. Hopefully you can enjoy and gain valuable lessons from this article collection.

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MARKET INTEGRATION IN ASEAN: SUSTAINABLE GROWTH AND CROSS CULTURE ISSUES

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The study is conducted to provide an analysis for readiness in the audit planning based on Indonesian SPAP (Professional Standard Public Accountant) 2011 (US GAAS version) and SPAP 2013 (ISA version). The urgency of changes for auditing standard SPAP in Indonesia requires the readiness of public accountant firm to adoption of ISA. Therefore, auditor requires to update the capability to perform audit planning as well as to keep competitive the public accountant must facilitate the work of high quality at a reasonable cost. To adopt ISA properly, public accountant firm must prepare to update their ability, to understand better the difference of audit planning before and after adopting ISA and also the analysis of the consequences when public accountant still does not adopt ISA in the audit assignment. In this study, researcher took the study case at Local Public Accountant X in Surabaya, Indonesia, for the audit period ended on December 31, 2013. This research is an applied research with an approach of the qualitative case study, using participant observation and interview with the audit team of Local Public Accountant X, trying to understand whether the public accountant is ready or not in adopting ISA-based audit planning. The study results the considerable efforts should be accomplished for ISA adoption readiness.

Keywords: audit, audit planning, risk based audit, international standard auditing