

CONTINUING PROFESSIONAL EDUCATION SOME PASSING
COMMENTS *

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So much had been said about Continuing Professional Education (CPE) in the last 2 days and this morning. In the last 2 days, perhaps not in so many words but there were certainly a lot of CPE messages all the same. As the last presenter of the conference papers, what is there left for me to say, that had not already been said, and words that are in the least but original! Notwithstanding that, I shall endeavour to do justice to the opportunity given me to expound my theories and convictions on CPE. I therefore now summarise my paper in the following manner. ASEAN CPAs are in dire need of CPE to assist them in attaining CPA and CPU, in order to avoid becoming CPO. This strange CP language or CPL translated into English, simply means this. ASEAN Certified Public Accountants (CPA) are in dire need of continuing Professional Education, Experience, Enhancement, Enlightenment and Enrichment (CPE), (these 5 Es by the way, equal Expertise), to assist them in attaining Competence, Professionalism, Advancement and Absolute Adeptness in Areas Accountancy and Audit (CPA), and, Constant and Certain Practical and Proficient Update, and Upgrade in the Utmost (CPU), in order to avoid becoming Completely and Profoundly Obsolete and Oblivious to Own Obligations and Opportunities (CPO). Need I say more? Once upon a time I knew CPU only as Central Processing Unit and CPO only as Chief Police Officer. Not anymore now.

The Malaysian Minister of Education is now re-emphasizing the importance of the 3Rs in Primary Schools. Many of us grew up during a time when the importance of the 3Rs was assumed. The very basic qualification of professional accountants is indeed, still is, the 3Rs. In our professional life, however, the current rave is in the 3Es. I strongly advocate CPE because I honestly believe that CPE can and does help us achieve, among the other Es mentioned, these 3Es, and to state the obvious they are Efficiency, Effectiveness and Economy. Such are the possible glittering qualities of the ASEAN accountant! Enlightened, Competent, Professional, Practical, Up to date, Efficient and Effective – to mention a few. Absolutely marvellous!

Like ASEAN, the ASEAN Federation of Accountants (AFA) was conceived, born, a dream, and like someone said 2 days ago, it is not an impossible dream. CPE to AFA now is an ambition, an aspiration; and it is not an impossible ambition, in the making of a total ASEAN accountant.

Education and Experience are life long process. They begin from birth and end with death. Only the manner or type of Education

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and Experience differs from time to time. At the time we first took on the job of accountants we were qualified, knowledgeable and equipped for the work in hand then, at just that point of time. We knew a lot and our day to day on the job experiences added to that knowledge. However our initial knowhow alone, or even together with the practical experience are not enough to keep us up-to-date with professional developments, nor even make us efficient, effective and competent in our services. Certainly we can do with, and we do need a little topping up.

With the advent of computers, accountants are now able to prepare and audit accounts faster than ever humanly possible. Like the computer, the initial input alone cannot possibly always produce useful and meaningful output. That input must be constantly updated — reviewed and varied if need be — and this whole exercise of update must necessarily be done on a timely or prompt basis; it must be accurate; it must be complete. Equally important is the scrutiny, the evaluation and the analysis of the output.

As accountants, rightly we feel we ought to be part of the management and education team. However we must realise that an 'undeveloped or underdeveloped' accountant cannot easily fit into the role of the manager, nor the educator.

Some of us refer to CPE as just CE or PD, i.e. Continuing Education or Professional Development. To me CE and PD indicate a strong Concern for Comprehensive Evaluation of the Personality Development of the ASEAN accountant. This is really moving towards the moulding of the accountant into a complete person, a member of society, fully aware of his role, social duties, responsibilities and obligations.

In parallel with other professionals, accountants are interested in figures; like some other professionals e.g. statisticians, computer engineers and mathematicians, accountants develop figures, but maybe unlike other professionals, accountants by and large tend to

forget the human beings that make up those same figures. The very necessary ingredient of society is after all, people. Accountants can ill afford to feature or act in isolation of society. Accountants should not be insular because No Man can (without going crazy) be an Island. When Accountants, like Singapore and Malaya did — link up by building a causeway! History has it that Thailand and Malaya once were considered for physical separation. Many many years ago Siam considered cutting a canal across the Isthmus of Kra. If it had taken place, Malaya would have become part of an island and there would be no Peninsular Malaysia now. It would be unfortunate not only for Singapore, Malaysia, Indonesia and perhaps the Philippines but also for Thailand itself because Southern Thailand would have been separated from the rest of the country.

Some of us claim that CPE is a personal matter. I agree. It is indeed a very sensitive issue, to the extent that make or break, success or failure, good or bad, it does not only affect the individual accountant. Indeed the interest of the profession as a whole is at stake. Each and everyone of us should be guarding this interest equally jealously.

Accountants have often times been branded with the multiple M brand. Walk along Oxford Street in London. You will come across at least 2 Ms. They however proudly stand for MacDonal and Mothercare! M personified for accountants, unfortunately mean money-motivated, money-minded, money money and more money, materialistic, mercenary, mean and miserly. This reminds me of Lucille Ball in her role as Lucy, and her boss Mr Monney. Mooney is a Meany!

Let us now do a little Tilting Exercise. We need to concentrate, go cautiously and carefully. Tilt the M from the Right Direction, it becomes an E which now is an Exercise to Eradicate and Exterminate the M. Apart from all the Es already mentioned, E is also for Expend or Expenditure. To undertake CPE we need time and money (other than organisations, ideas and the rest of them). Money is now converted to Expenditure, but Time and

Expenditure expended are not lost. Spell 'lost' with a small 'l'. 'l' looks much like capital I (provided it is not written in long hand, otherwise you need a mirror!). I is for Investment and Interest. Now we know why some of us call CPE, PD. PD means Pays Dividends!.

Now think of all the possible Ps in CPE, other than already listed. It also means Planning, Programming, Projection, Performance and being Productive, to list a few. Remember my caution in this Tilting Exercise. Tilt the M from the Left Direction, what do we get? A Russian alphabet? Anyway we will get a reverse situation. Get excited and we over tilt M, tilt from whatever Direction, M falls on its back to become a W. It will go to Waste.

Accountants like other professionals are valuable pieces of Assets, not yet quantified or measured in money terms. Consider a moment, value of the partners and staff on an accounting firm or a software house. Likewise consider the Human Assets or Resources of a football or a Baseball Club or a Cultural Troupe. How are they classified, if at all, in the respective Balance Sheets. Long term investments? What is the implication of CCA, inflation accounting or replacement cost accounting here? What is the enhancement in value resulting from goodwill derived from community service rendered or social responsibility recognised? These are some thoughts hopefully worthy of consideration. It is not now time for AFA to look into some of these values?

In conclusion I would like to make some suggestions to AFA, apart from what had been raised in my paper.

That AFA member countries consider the introduction of exchange, attachment or secondment programmes within individual countries as well as between member countries, involving academician accountants, practising accountants, as well as accountants in public sector, and in commerce and industry. This will help provide a fuller all round knowledge and experience that in turn enable accountants to be better able to bring up accountants of the future.

That AFA looks into the feasibility of organising separate forums for (a) key people involved in the education and professional development of ASEAN accountants, and (b) other specialised areas of interest to the ASEAN accountants.

That AFA seeks CPE accreditation of future AFA conferences, from other accountancy bodies, that require CPE of their members.

I am not suggesting that CPE be made mandatory, not at least for some 5 more years, but I sincerely hope we have been sufficiently persuaded that CPE is not only necessary but is here to stay. In other words it is now very much so, a going concern!

Thank you.