
Implementation of Financial Accounting Standards (FAS) in Auditing Financial Statements at the Gideon Public Accounting Firm in Medan

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Abstract

Audits related to the recognition and measurement of financial statements in accordance with Financial Accounting Standards (SAK) can improve the quality and accountability of financial statements. This impacts the trust of external parties such as investors and creditors, and helps management in making better decisions. Overall, an effective audit of financial statements in accordance with SAK is a crucial investment in maintaining the integrity and credibility of financial statement information, which contributes to business growth and sustainability. Recognition of audited financial statements in accordance with SAK means that the financial statements have been prepared and presented in accordance with accounting principles applicable in Indonesia, and have been audited by an independent auditor to ensure their reliability. Thus, ensuring that the financial information presented is reliable and provides a clear picture of the entity's financial condition and performance. Financial statements audited by Gideon Public Accounting Firm are measured in accordance with SAK applicable in Indonesia. This audit process involves examining the company's financial statements to ensure their presentation is in accordance with SAK and providing an opinion on the fairness of the presentation. The process of measuring audited financial statements will follow the steps guided by the FAS applicable in Indonesia.

Keywords: Financial Accounting Standards, Auditing, Financial Statements, Recognition and Measurement

INTRODUCTION

The application of Financial Accounting Standards (FAS) in financial statement audits is crucial to ensuring the presentation of reliable and transparent financial information. FAS serve as a guide in the preparation of financial statements, enabling auditors to assess the fairness of their presentation. The implementation of audits in accordance with Financial Accounting Standards (FAS) at Gideon Public Accounting Firm is the process of examining financial statements conducted by Gideon Public Accounting Firm in accordance with the accounting standards applicable in Indonesia, namely FAS. This ensures that the audited financial statements are prepared and presented in accordance with recognized accounting principles and provides reasonable assurance regarding the fairness of the presentation of the financial statements.

Financial Accounting Standards (FAS) are accounting standards developed by the Financial Accounting Standards Board of the Indonesian Institute of Accountants based on the Convergence of International Financial Reporting Standards (IFRS). FAS regulates how economic transactions and events are recorded, classified, measured, and reported in financial statements. FAS must be applied by all entities preparing financial statements based on the Statement of Financial Accounting Standards. Financial Accounting Standards (FAS) implementation indicators are measures or criteria used to assess whether an entity has correctly applied FAS in preparing financial statements. Proper application of FAS will result in high-quality, reliable, and useful financial statements for users.

Auditing is a systematic and objective process of collecting and evaluating evidence regarding assertions about economic activities and events, with the goal of determining the degree of correspondence between those assertions and established criteria, and communicating the results to interested parties. Essentially, auditing is an examination of financial statements by an independent party to provide an opinion on the fairness of those statements (Agoes, 2016). Audit implementation indicators are measures or parameters used to assess the extent to which an audit, whether internal or external, is conducted in accordance with established standards and objectives. These indicators help evaluate the effectiveness and efficiency of the audit process, as well as its impact on the organization.

Financial reports are information that describes a company's financial condition over a specific period. Experts have varying definitions, but generally speaking, financial reports are considered a tool for assessing a company's performance and providing information to stakeholders for decision-making (Kasmir, 2019). Audited financial statements are financial statements that have been examined and verified by an independent auditor, usually a Certified Public Accountant (CPA). This audit process provides additional assurance to stakeholders about the accuracy and reliability of the company's financial information. Financial reporting indicators are measures used to evaluate the financial performance of an entity, whether a company, organization, or individual. These indicators help assess financial health, operational efficiency, and financial stability.

Some potential problems that may arise at Gideon Public Accounting Firm in Medan are as follows:

1. **Non-Compliance with Financial Accounting Standards (FAS):**
The public accounting firm may not apply FAS appropriately in auditing a company's financial statements, either due to a lack of understanding of FAS, misinterpretation, or even deliberate misconduct.
2. **Errors in Applying Financial Accounting Standards (FAS):**
Even if the public accounting firm understands FAS, errors in applying them to specific situations in the company's financial statements may occur. This could include errors in classifying transactions, measuring assets and liabilities, or presenting information in the financial statements.
3. **Indications of Fraud:**
There is a possibility that the public accounting firm may engage in fraud during the audit, for example by manipulating data or concealing errors found in the company's financial statements. This could occur due to pressure from the company or due to the auditor's personal motives.
4. **Poor Audit Quality:**
The public accounting firm may lack sufficient resources, such as competent experts, or adequate systems to conduct a quality audit. This can lead to ineffective and unreliable audits.
5. **Lack of Independence:**
Auditors must be independent from the company being audited. If there is an inappropriate relationship between the Public Accounting Firm and the company, this can reduce the auditor's independence and affect the objectivity of the audit.

Some actions that can be taken regarding the above problems include the following:

1. **Investigative Audit:** If there are indications of fraud or non-compliance with FAS, the company or related parties can request an investigative audit to uncover the facts.

2. Reporting to Authorities: If evidence of violations is found, a report can be submitted to the authorities, such as the Ministry of Finance or a public accounting professional organization, for follow-up.
3. System Improvement: Companies can improve their internal accounting systems and increase oversight to prevent future errors or fraud.
4. Auditor Competency Improvement: Public Accounting Firm need to ensure that their auditors have a thorough understanding of Financial Accounting Standards (FAS) and possess the skills necessary to conduct quality audits.

It's important to note that the issues surrounding Gideon Public Accounting Firm's compliance with FAS require serious attention. Violations of FAS or fraud in audits can be detrimental to various parties, including companies, investors, and the general public. Issues related to the audit conducted by the Public Accounting Firm Gideon Adi and Partners, include investigative audits of the expenditure and income cycles, as well as indications of fraud that need to be followed up. Public Accounting Firm Gideon Adi and Partners conducted an investigative audit to uncover indications of fraud in the revenue and expenditure cycle. This investigative audit involved a team of auditors appointed by the manager and directed by the partner, who received initial training to ensure understanding of the procedures. The audit process included gathering initial information, such as company profiles, shareholders, and employee histories, as well as examining bank statements for evidence of fraud. The purpose of this audit was to identify the type of fraud, its contributing factors, and remedial measures.

Several key points regarding audits at Gideon Public Accounting Firm are as follows:

1. Audit Quality: A quality audit is crucial for producing reliable financial reports that are useful for decision-making.
2. Independence and Integrity: Auditors must maintain independence and integrity in carrying out their duties to ensure objective and credible audit results.
3. Fraud Prevention: Effective investigative audits and internal audits can help prevent and detect fraud within a company.
4. Audit Follow-up: Audit results need to be followed up with corrective and preventive actions to improve corporate governance.

The audit issues involving Gideon Adi and Partners Public Accounting Firm demonstrate the importance of quality, independence, and integrity in auditing. Effective audits and appropriate follow-up are crucial to maintaining public trust and preventing losses caused by fraud. Issues related to the financial statements audited by the Public Accounting Firm Gideon Adi and Partners, as revealed in a case involving misappropriation of funds and potential manipulation of financial statements. Investigative audit findings revealed that funds intended for project purposes were instead used for personal gain. Furthermore, another case involved a lawsuit for breach of contract related to financial audit services. Cases like these highlight the importance of audit quality and auditor independence in maintaining the accountability and transparency of financial reporting. Public trust in financial reporting depends heavily on the integrity and professionalism of auditors.

Here are several key points related to the financial statements audited by the Public Accounting Firm Gideon Adi and Partners:

1. Misappropriation of Funds: The investigative audit revealed misappropriation of funds. Funds that should have been used for projects were instead used for personal gain.
2. Potential Manipulation of Financial Statements: Fraud in financial statements can occur due to various factors, including intentional and unintentional errors, as well as negligence. Poor

audit quality can lead to inaccurate financial statements, which can be detrimental to various parties.

3. Breach of Contract Lawsuit: Facing a breach of contract lawsuit related to the financial audit services provided.
4. The Importance of Auditor Independence: Auditor independence is crucial to maintaining the integrity of financial statements. Independent auditors will be more objective in carrying out their duties and report audit findings honestly.
5. Auditor Responsibilities: Auditors have a responsibility to ensure that financial statements are presented in accordance with applicable accounting standards and are free from material misstatement. If auditors discover fraud or irregularities, they are required to report it.

RESEARCH METHODS

A research method is a systematic way researchers collect, analyze, and interpret data to answer research questions or solve problems. While experts have differing views on research methods, they generally emphasize the importance of a scientific approach, careful data collection, and the purpose and purpose of the research. According to Creswell (2016), “Research methods are research plans and procedures that include steps from broad assumptions to detailed methods in collecting, analyzing, and interpreting data”.

The research methods used in the implementation of community service are as follows:

1. Lecture and Discussion: Lecture materials (training) are provided to participants. Following the lecture, the session is followed by a discussion (question and answer session) and hands-on practice in the field.
2. Utilization Techniques: Training on the Application of Financial Accounting Standards (FAS) for the recognition and measurement of financial statements audited by the Gideon Public Accounting Firm.

The implementation method used to assist and guide auditors in understanding audits related to the recognition and measurement of financial statements in accordance with Financial Accounting Standards (FAS) can improve the quality and accountability of financial statements. This impacts increased trust among external parties, such as investors and creditors, and assists management in better decision-making. Auditing of financial statements conducted in accordance with Financial Accounting Standards (FAS) ensures that economic transactions are recorded, evaluated, and reported consistently and relevantly, resulting in accurate and reliable financial statements. Overall, effective auditing of financial statements in accordance with Financial Accounting Standards (FAS) is an important investment to maintain the integrity and credibility of a company's financial information, which ultimately contributes to business growth and sustainability.

The following are some audit improvements that can be achieved by assessing the recognition and measurement of financial statements by Gideon Public Accounting Firm:

1. Financial Statement Quality: The audit ensures that financial statements are prepared in accordance with the principles of Financial Accounting Standards, so that the information presented is more relevant, reliable, and comparable.
2. Accountability: Through a thorough audit, the company is more accountable for presenting truthful financial information, reducing the risk of misrepresentation and manipulation.
3. External Party Trust: Quality and accountable financial statements increase the trust of investors, creditors, and other stakeholders in the company.

4. Better Decision-Making: Accurate and relevant information helps management make better strategic decisions, both in operations and business development.
5. Compliance: The audit ensures the company complies with applicable accounting standards, avoiding sanctions and legal issues in the future.

RESULTS AND DISCUSSION

Recognition of audited financial statements in accordance with Indonesian Financial Accounting Standards (FAS) means that the financial statements have been prepared and presented in accordance with accounting principles generally accepted in Indonesia and have been audited by an independent auditor to ensure their reliability. Recognition of financial statements in this context refers to the process of recording and presenting the elements of financial statements (assets, liabilities, equity, revenue, and expenses) in accordance with Indonesian Financial Accounting Standards (FAS). Auditing, on the other hand, is the process of independently examining financial statements to provide assurance that they present fairly in all material respects.

Key points regarding the recognition of audited financial statements in accordance with Financial Accounting Standards (FAS):

1. Preparation in Accordance with FAS: Financial statements must be prepared in accordance with applicable FAS. Financial Accounting Standards (FAS) provide guidance on how each element of financial statements should be recognized, measured, presented, and disclosed.
2. Audit Opinion: The independent auditor will provide an opinion on the financial statements, whether they present fairly or not in accordance with Financial Accounting Standards (FAS).
3. Types of Audit Opinions: There are several types of audit opinions, such as unqualified (best opinion), qualified, adverse, and disclaimer of opinion.
4. Benefits of Audits: A financial statement audit helps increase stakeholder (investor, creditor, etc.) confidence in the financial statements, provides accurate and transparent information, and assists in decision-making.
5. Implementation of Financial Accounting Standards (FAS): The implementation of Financial Accounting Standards (FAS) helps increase transparency and accountability in financial reporting and provides clear guidelines for entities in preparing financial statements.



Figure 1. Audit of Financial Statement Recognition

Based on figure 1 it shows that revenue is recognized when it is probable that future economic benefits will flow to the entity and those benefits can be measured reliably. Expenses are recognized when a decrease in future economic benefits relates to a decrease in an asset or an increase in a liability that has already been incurred and can be measured reliably. Assets are measured at cost or fair value, depending on the type of asset and the entity's circumstances. Therefore, recognizing audited financial statements in accordance with Financial Accounting Standards (FAS) ensures that the financial information presented is reliable and provides a clear picture of the entity's financial condition and performance.

Measuring audited financial statements in accordance with Financial Accounting Standards (FAS) involves applying generally accepted accounting principles to record, classify, and report financial transactions in a consistent and comparable manner. Audited financial statements include the balance sheet, income statement, statement of changes in equity, statement of cash flows, and notes to the financial statements. Financial Statement Measurement in Accordance with Financial Accounting Standards (FAS):

1. Historical Cost: Most assets and liabilities are measured at their initial acquisition cost, which is the amount of cash or cash equivalents paid to acquire the asset or the amount of cash expected to be paid to settle the liability.
2. Fair Value: Some assets and liabilities, such as financial assets and certain fixed assets, can be measured at fair value, which is the price that would be received to sell the asset or paid to transfer the liability in an orderly transaction between market participants.
3. Revenue and Expense Recognition: Revenue is recognized when it is probable that the economic benefits will flow to the entity and can be measured reliably. Expenses are recognized when there is a decrease in economic benefits related to a decrease in an asset or an increase of a liability and can be measured reliably.
4. Depreciation and Amortization: Fixed assets and intangible assets are depreciated or amortized over their useful lives to reflect the decline in value of those assets over time.
5. Allowance for Doubtful Accounts: An entity must provide an allowance for doubtful accounts that may not be collected in the future.
6. Consistency: Measurement and recognition must be consistent from period to period, unless there are significant changes in circumstances or accounting policies.

Table 1. Financial Accounting Standards (FAS)

No.	Basis of Measurement and Presentation of Financial Statements
1	The financial statements, except for the statement of cash flows, have been prepared on the accrual basis using historical cost concept of accounting, except for certain account which are measured on the bases described in the related accounting policies.
2	Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.
3	Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.
4	The statement of cash flows are presented using the direct method, which cash flows were classified into operating, investing and financing activities.

5	The functional and reporting currency used in the financial statements is Indonesian Rupiah (IDR).
6	The preparation of financial statements in conformity with Indonesian Financial Accounting Standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Entity's accounting policies.
7	The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note number 3.



Figure 2. Audit of Financial Statement Measurement

Based on figure 2 it shows that independent auditors examine financial statements to ensure that they have been prepared in accordance with Financial Accounting Standards (FAS) and provide a fair view of the entity's financial position and performance. The auditor provides an opinion on the fairness of the financial statements, stating that they are presented fairly in all material respects. The quality of financial statements is measured by the dimensions of understandability, relevance, reliability, and comparability. Land and buildings are recorded at initial cost and depreciated over their useful lives. Inventories are measured at the lower of cost and net realizable value. Debt is recorded at its nominal value, and, if any, interest is recognized as an expense during the period. Paid-in capital is recorded at its nominal value, and retained earnings are recorded as part of equity. By applying Financial Accounting Standards (FAS) and being audited by an independent auditor, financial statements can provide relevant and reliable information to users of the statements, such as investors, creditors, and other interested parties.

CONCLUSION

The recognition of audited financial statements in accordance with Financial Accounting Standards (FAS) at Gideon Public Accounting Firm refers to the financial statement audit process, which ensures that the financial statements have been prepared in

accordance with the Financial Accounting Standards (FAS) applicable in Indonesia. This means that Gideon Public Accounting Firm will evaluate the fairness of the presentation of the company's financial statements and provide an opinion on that fairness. A financial statement audit is an independent and objective examination of the financial statements, conducted by an independent auditor. Gideon Public Accounting Firm will audit the company's financial statements to ensure they are presented in accordance with Financial Accounting Standards. They will examine the fairness of the presentation of the company's assets, liabilities, equity, revenue, and expenses. Gideon Public Accounting Firm will issue an opinion on the financial statements, which may be unqualified, qualified, adverse, or a disclaimer of opinion.

Compliance with Financial Accounting Standards (FAS) is important to maintain the quality and reliability of financial information. The purpose of recognizing audited financial statements is to provide assurance to users of the financial statements (investors, creditors, etc.) that the financial statements are fairly presented in accordance with Financial Accounting Standards. It also detects and prevents misstatements in the financial statements, whether intentional or unintentional. It also increases corporate transparency and accountability. Required documents include accounting records, financial statements, and other supporting documents. Examples include general ledgers, bank books, billing archives, bank reconciliation reports, and others. Therefore, recognizing audited financial statements by Gideon Public Accounting Firm demonstrates that the financial statements have undergone an independent audit process and comply with applicable accounting standards.

The financial statements audited by Gideon Public Accounting Firm are measured in accordance with the Financial Accounting Standards (FAS) applicable in Indonesia. This audit process involves examining the company's financial statements to ensure they are presented in accordance with FAS and providing an opinion on the fairness of the presentation. Financial statements must be prepared in accordance with applicable Financial Accounting Standards, which encompass accounting principles, rules, and practices recognized in Indonesia. Gideon Public Accounting Firm conducts independent audits of company financial statements. This includes an examination of the balance sheet, income statement, statement of changes in equity, and statement of cash flows.

Based on the audit results, the auditor issues an opinion on the fairness of the presentation of the financial statements. The auditor is responsible for detecting material errors and fraud in the financial statements. If found, the auditor must report these findings. The importance of financial statement audits is to ensure stakeholder confidence (investors, creditors, etc.) that the company's financial statements present reliable and accurate information. Audits help prevent and detect fraud in financial statements, thereby maintaining the integrity of financial information. Audits ensure that companies comply with applicable regulations and accounting standards. In the context of the Gideon Public Accounting Firm, the process of measuring and auditing financial reports will follow the steps above with reference to the FAS and auditing standards applicable in Indonesia.

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