

# The Effect of International Accounting Standards Implementation, Accountant Training, and Audit Quality on the Reliability of Financial Statements in Public Companies in Indonesia

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## ABSTRACT

This study examines the impact of International Accounting Standards (IAS) implementation, accountant training, and audit quality on the reliability of financial statements in public companies in Indonesia. A quantitative approach was employed, with data collected from 152 companies using structured questionnaires based on a Likert scale (1–5). Data analysis was conducted using Structural Equation Modeling with Partial Least Squares (SEM-PLS 3). The results indicate that all three independent variables significantly and positively influence financial statement reliability, with audit quality having the strongest impact, followed by IAS implementation and accountant training. Collectively, these factors explain 71.2% of the variance in financial statement reliability, underscoring their importance in improving transparency and accuracy in financial reporting. The findings highlight the need for a holistic approach to enhance financial reporting practices through regulatory compliance, professional training, and high-quality audits.

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## 1. INTRODUCTION

The adoption of International Accounting Standards (IAS) in Indonesia is essential to improve the reliability and transparency of financial statements, which are critical to attracting investors and maintaining stakeholder confidence. By aligning Indonesian financial reporting with global benchmarks, IAS adoption enhances the quality of financial statements, providing a standardized framework that increases transparency and comparability across regions and industries [1]. In the agricultural sector, the implementation of IAS 41, which

mandates fair value measurement of biological assets, initially encountered compliance challenges, highlighting the need for stricter regulatory enforcement [2]. However, effective adoption is hindered by the complexity of the legal framework and cultural differences [1], as well as insufficient compliance in certain sectors, such as agriculture, emphasizing the need for better law enforcement and understanding of the standards [2]. The integration of Accounting Information Systems (AIS) plays a critical role in improving the accuracy and reliability of financial statements, as demonstrated in the

Surabaya shipping industry, where AIS implementation correlates positively with financial statement quality [3]. Nonetheless, barriers such as limited technological infrastructure and lack of management support need to be addressed to optimize AIS adoption [4]. Additionally, training for accountants and auditors is crucial to equipping them with the skills needed to handle the complexities of AIS and IAS, thereby improving financial reporting quality [3]. Audit quality is another significant factor, as adherence to government accounting standards has been shown to enhance the quality of financial statements in public sector entities [5].

The adoption of International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) provides a unified framework for financial reporting, enhancing comparability and consistency across jurisdictions. Training programs are critical for bridging the gap between theoretical knowledge and practical application of these standards, equipping accountants with the competencies required to navigate complex financial reporting environments [6]. Effective training ensures that accountants stay updated with the latest changes in IAS and IFRS, which are frequently revised to address emerging industry trends [1]. However, the transition to IFRS can be costly and complex, especially for smaller firms and developing countries, making it essential for training programs to offer tailored support and resources to facilitate this process [7]. Cultural and institutional factors further influence the effectiveness of IFRS adoption, necessitating training programs that address these dynamics to ensure accountants can effectively apply the standards in diverse economic contexts [7]. Properly trained accountants enhance financial reporting quality by promoting transparency, reducing earnings management, and ensuring the comparability of financial statements [7]. Additionally, training programs should provide practical guidance for organizing and compiling financial statements according to both

national and international standards, reinforcing principles of transparency and consistency [8].

The quality of audits on financial statements is crucial for ensuring their reliability and reinforcing public trust, with high-quality audits characterized by their ability to identify errors and inconsistencies. This is influenced by factors such as auditor expertise, independence, adherence to professional standards, and the robustness of the auditing process. Auditor competence, encompassing knowledge and experience, is essential for conducting thorough and objective audits, as higher competence levels lead to meticulous processes that enhance audit quality [9]. Similarly, auditor performance, defined by work quality and timeliness, significantly impacts audit outcomes by ensuring efficiency and accuracy [9]. While independence is traditionally considered critical for audit quality, some studies suggest that competence and professional ethics may have a greater influence [10]. Professional ethics play a vital role in maintaining the integrity of audits, as ethical auditors adhere to standards that prevent bias and ensure objectivity [10]. Strong corporate governance, including effective audit committees, further supports high audit quality by providing robust oversight of the financial reporting process [11]. Audit committees are instrumental in monitoring external audit performance, thereby enhancing the reliability of financial statements [11]. Moreover, companies with higher financial transparency tend to achieve better audit outcomes, as transparency facilitates a clearer understanding and evaluation of financial reports [12].

Indonesia's dynamic economic environment, coupled with its regulatory landscape, provides a unique context for studying the interrelation of these variables. Public companies in Indonesia face increasing pressure to adopt international accounting standards and enhance the reliability of their financial statements to remain competitive in global markets. However, challenges such as variations in the level of training among

accountants and inconsistencies in audit practices may affect the achievement of these goals. This study aims to investigate the combined effect of International Accounting Standards implementation, accountant training, and audit quality on the reliability of financial statements in public companies in Indonesia.

## 2. LITERATURE REVIEW

### *2.1 International Accounting Standards and Financial Statement Reliability*

The adoption of International Accounting Standards (IAS) in Indonesia, aligned with International Financial Reporting Standards (IFRS), aims to enhance financial transparency and comparability as part of a global initiative to standardize financial reporting. This alignment has been shown to improve financial reporting quality by reducing inconsistencies and enabling stakeholders to make informed decisions. IAS adoption enhances transparency, reduces earnings management, and improves the comparability of financial statements, particularly benefiting smaller enterprises [1], [7]. By providing a standardized framework, it supports businesses operating in an interconnected global market [1] and has been linked to positive economic outcomes, such as increased profitability and improved asset quality in regions with strong regulatory frameworks, including the banking sector [7], [13]. However, challenges such as cultural and institutional barriers, technical complexities, and costs, particularly for smaller firms and developing countries, complicate the transition to IAS [7], [13]. Legal and regulatory hurdles also require targeted interventions to ensure smooth adoption [1]. To address these challenges, enhancing education and training for accounting professionals is crucial, along with fostering regulatory support and international collaboration to facilitate effective implementation [13].

### *2.2 The Role of Accountant Training in Financial Reporting*

Accountant training is pivotal in bridging the gap between theoretical knowledge and practical application, particularly in developing economies like Indonesia, where continuous professional education equips accountants with the skills to adapt to evolving financial reporting regulations and technologies [14], [15]. Incorporating real-time business scenarios and advanced technological tools into accounting education is essential for aligning with the dynamic business environment, as digital tools and experiential learning methods enhance practical skills and prepare graduates for real-world challenges [16]. International accounting education standards help reduce the disparity between theory and professional practice, with structured training programs integrating internships and case studies to develop essential professional skills [6], [17]. The digital economy also demands new competencies, such as digital literacy and emotional intelligence, which should be incorporated into training curricula, alongside the development of soft skills and behavioral competencies for auditors [14], [15], [17]. Continuous training ensures that accountants remain proficient in addressing both technical and interpersonal aspects of their roles, contributing to improved financial reporting and organizational effectiveness.

### *2.3 Audit Quality and Financial Statement Reliability*

Audit quality is a critical factor in ensuring the reliability of financial statements, as it enhances the accuracy and credibility of reported information. In Indonesia, audit quality is shaped by factors such as auditor experience, professional ethics, and the regulatory framework. Shorter audit tenures may increase the risk of financial statement fraud due to limited understanding of a company's operations, while larger audit firms, such as the Big-5, are generally associated with lower fraud risk due to their extensive resources and expertise [18]. However, conflicting findings suggest that audit tenure has no significant effect on audit quality, and firm size may even negatively impact it [19]. High audit quality

depends on auditor ethics, independence, and competence, which ensure thorough assessments and reliable audits [20]. Furthermore, effective corporate governance and active audit committees play a vital role in enhancing audit quality by overseeing financial reporting and internal controls, improving company performance and stakeholder confidence [11]. Conversely, low audit quality can lead to undetected errors and fraud, undermining the reliability of financial statements, a concern in developing countries like Indonesia with less stringent regulatory frameworks [18]. Additionally, imprecise audit requirements and lack of accountability can result in distrust of audit outcomes, emphasizing the need for evidence-based audit approaches to enhance credibility and decision-making reliability [21].

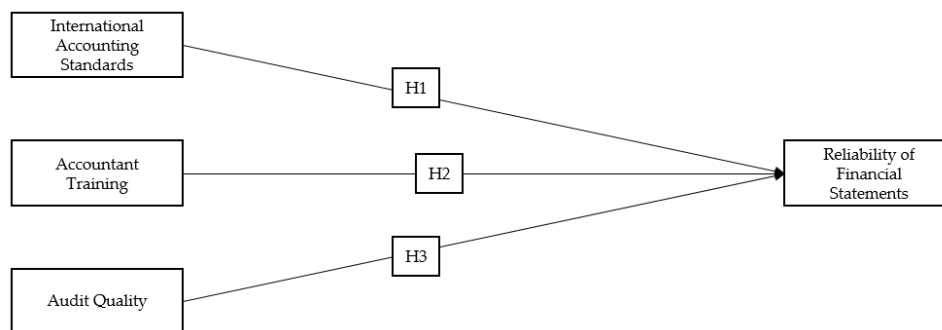


Figure 1. Theoretical Framework

### 3. METHODS

#### 3.1 Research Design

This study employs a quantitative research design to investigate the effect of International Accounting Standards (IAS) implementation, accountant training, and audit quality on the reliability of financial statements in public companies in Indonesia. A cross-sectional approach was used, collecting data at a single point in time to assess the relationships among the variables, with Structural Equation Modeling using Partial Least Squares (SEM-PLS 3) chosen for data analysis due to its suitability for complex models with multiple latent variables and small-to-medium sample sizes. The population comprises public companies listed on the Indonesia Stock Exchange (IDX), with

#### 2.4 Research Gap and Hypothesis Development

While prior research has established the individual importance of IAS, training, and audit quality, there is limited empirical evidence on their combined impact on financial statement reliability in Indonesia. This study addresses this gap by examining how these factors collectively influence the reliability of financial statements in public companies. Based on the literature, the following hypotheses are proposed:

*H1: The implementation of International Accounting Standards positively affects the reliability of financial statements.*

*H2: Accountant training positively affects the reliability of financial statements.*

*H3: Audit quality positively affects the reliability of financial statements.*

a sample of 152 companies selected through purposive sampling based on criteria such as adoption of International Financial Reporting Standards (IFRS), publication of audited financial statements, and a workforce of accountants trained within the last three years. Data was collected through a structured questionnaire distributed electronically to financial managers, chief accountants, or audit committee members, as they possess the knowledge necessary to provide accurate responses. The questionnaire, designed using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree), was divided into four sections and reviewed by experts in accounting and finance to ensure content

validity, with a pilot test involving 20 respondents conducted to confirm reliability.

### 3.2 Data Analysis

The collected data was analyzed using SEM-PLS 3, enabling simultaneous analysis of measurement and structural models. The analysis followed several steps: descriptive statistics were used to summarize the demographic characteristics of the respondents and companies; measurement model assessment was conducted to evaluate the reliability and validity of the constructs using Composite Reliability (CR), Cronbach's Alpha, and Average Variance Extracted (AVE); and structural model assessment tested the hypothesized relationships through path coefficients, t-statistics, and the coefficient of determination ( $R^2$ ). The significance level was set at 0.05, with bootstrapping (5,000 resamples) employed to validate the results.

## 4. RESULTS AND DISCUSSION

Table 1. Validity and Reliability

Variable	Code	Loading Factor	CA	CR	AVE
International Accounting Standards	IFRS.1	0.884	0.905	0.940	0.840
	IFRS.2	0.937			
	IFRS.3	0.928			
Accountant Training	AT.1	0.778	0.798	0.882	0.714
	AT.2	0.878			
	AT.3	0.876			
Audit Quality	AQ.1	0.735	0.877	0.907	0.621
	AQ.2	0.670			
	AQ.3	0.849			
	AQ.4	0.841			
	AQ.5	0.808			
	AQ.6	0.811			
Reliability of Financial Statements	RFS.1	0.840	0.859	0.914	0.780
	RFS.2	0.907			
	RFS.3	0.902			

### 4.1 Descriptive Statistics

The study gathered data from 152 public companies listed on the Indonesia Stock Exchange (IDX). The respondents included financial managers (45%), chief accountants (35%), and audit committee members (20%). The demographic profile revealed that 62% of the companies had been implementing International Accounting Standards (IAS) for over three years, while 75% had provided regular training for their accounting staff. Additionally, 68% reported undergoing high-quality audits by certified independent auditors.

### 4.2 Measurement Model Evaluation

The measurement model was evaluated using several criteria, including loading factors, Cronbach's alpha (CA), Composite Reliability (CR), and Average Variance Extracted (AVE). These measures assess the reliability and validity of the constructs used in the study.

The measurement model analysis confirmed the reliability and validity of the constructs through several key assessments. Internal consistency reliability was evaluated using Cronbach's Alpha (CA) and Composite Reliability (CR), with all constructs meeting the threshold of 0.7 or higher, indicating high internal consistency (e.g., IAS: CA = 0.905, CR = 0.940; AT: CA = 0.798, CR = 0.882; AQ: CA = 0.877, CR = 0.907; RFS: CA = 0.859, CR = 0.914). Convergent validity was supported by Average Variance Extracted (AVE) values above 0.5 for all constructs, confirming that indicators effectively represent their respective constructs (e.g., IAS: AVE = 0.840; AT: AVE = 0.714; AQ: AVE = 0.621; RFS: AVE = 0.780). Indicator loadings were examined, with most indicators meeting or exceeding the threshold of 0.7, demonstrating strong construct representation (e.g., IFRS.1: 0.884,

IFRS.2: 0.937, IFRS.3: 0.928). While AQ.2 had a slightly lower loading of 0.670, it remained within acceptable bounds for model consistency. Overall, the findings validated the measurement model by demonstrating high reliability (CA and CR > 0.7), strong convergent validity (AVE > 0.5), and robust indicator loadings, ensuring the constructs' validity for further analysis.

**4.3 Discriminant Validity Analysis**

Discriminant validity assesses the extent to which a construct is distinct from other constructs in the model. It ensures that each construct measures a unique concept, preventing overlap in the measured phenomena. In this study, discriminant validity was evaluated using the Fornell-Larcker criterion, where the square root of the AVE for each construct must be greater than the correlations with other constructs.

Table 2. Discriminant Validity

	Accountant Training	Audit Quality	International Accounting Standards	Reliability of Financial Statements
Accountant Training	0.845			
Audit Quality	0.778	0.788		
International Accounting Standards	0.726	0.724	0.717	
Reliability of Financial Statements	0.708	0.829	0.704	0.883

The square root of the AVE for each construct exceeds the inter-construct correlations, confirming that each construct is more closely related to its own indicators than to other constructs. For instance, the Reliability of Financial Statements (0.883) demonstrates a strong distinction from other constructs, as its correlations are lower than

its square root of AVE. Similarly, the correlations between Audit Quality (0.788), Accountant Training (0.845), and International Accounting Standards (0.717) are strong yet within acceptable limits, indicating that these constructs are distinct and well-defined.

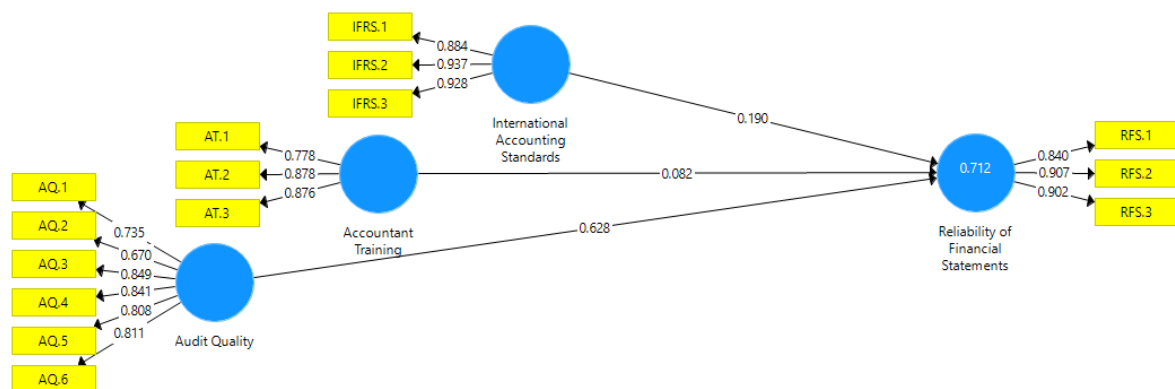


Figure 2. Internal Model

Table 3. R Square

	R Square	R Square Adjusted
Reliability of Financial Statements	0.712	0.705

The R-Square ( $R^2$ ) value in this study measures the proportion of variance in the dependent variable, Reliability of Financial Statements, explained by the independent variables—International Accounting Standards (IAS) Implementation, Accountant Training, and Audit Quality. An  $R^2$  value of 0.712 indicates that 71.2% of the variance in financial statement reliability is explained by these factors, demonstrating a strong explanatory power according to Cohen's (1988) guidelines, where an  $R^2$  of 0.26 is considered substantial for social sciences research. The Adjusted  $R^2$ , which accounts for the number of predictors and adjusts for potential overestimation, is 0.705, slightly lower than the  $R^2$  (0.712) by only 0.007. This minimal difference confirms the model's relevance and indicates that it does not suffer from overfitting, with the independent variables contributing significantly to explaining the dependent variable. Additionally, model fit indices such as SRMR,  $d_{ULS}$ ,  $d_G$ , Chi-Square, and NFI were used to evaluate the adequacy of the model, further supporting its robustness.

Table 4. Model Fit

	Saturated Model	Estimated Model
SRMR	0.091	0.091
$d_{ULS}$	0.999	0.999
$d_G$	0.578	0.578
Chi-Square	381.808	381.808
NFI	0.747	0.747

The model's fit was assessed using various indices, providing insights into its

Table 5. Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( $ O/STDEV $ )	P Values

overall adequacy and areas for potential improvement. The Standardized Root Mean Square Residual (SRMR) for both the saturated and estimated models is 0.091, slightly above the 0.08 threshold for good fit, indicating a marginally acceptable model with room for refinement. The  $d_{ULS}$  (0.999) and  $d_G$  (0.578) values, representing the squared Euclidean and geodesic distances between observed and predicted covariance matrices, respectively, suggest that the model captures most of the covariance structure effectively, though minor improvements could enhance alignment. The Chi-Square statistic of 381.808, while sensitive to sample size, is reasonable for the study's sample size of 152 and complexity, indicating an acceptable overall fit. The Normed Fit Index (NFI) of 0.747 is below the conventional threshold of 0.90 but remains adequate for an exploratory model, suggesting that future research could improve the model fit by refining indicator loadings or incorporating additional relevant variables. Collectively, these fit indices demonstrate that the model is broadly acceptable for exploratory purposes, with opportunities for further optimization.

#### Hypothesis Testing

The hypothesis testing results evaluate the significance and strength of the relationships between the independent variables (Accountant Training, Audit Quality, International Accounting Standards) and the dependent variable (Reliability of Financial Statements) in the model. The key indicators used for hypothesis testing include the Original Sample (O), Sample Mean (M), Standard Deviation (STDEV), T-Statistics ( $|O/STDEV|$ ), and P-Values.

Accountant Training -> Reliability of Financial Statements	0.382	0.387	0.094	2.873	0.004
Audit Quality -> Reliability of Financial Statements	0.628	0.631	0.091	6.923	0.000
International Accounting Standards -> Reliability of Financial Statements	0.490	0.483	0.092	4.066	0.001

The analysis reveals significant relationships between the independent variables and the Reliability of Financial Statements. Accountant Training exhibits a positive and significant impact with a path coefficient of 0.382, a T-Statistic of 2.873, and a P-Value of 0.004, indicating a moderately strong influence on financial statement reliability. Audit Quality demonstrates the strongest positive effect, with a path coefficient of 0.628, a T-Statistic of 6.923, and a highly significant P-Value of 0.000, highlighting its substantial role in enhancing reliability. Similarly, the implementation of International Accounting Standards (IAS) has a strong positive impact, reflected in a path coefficient of 0.490, a T-Statistic of 4.066, and a P-Value of 0.001, further confirming its significance. These findings underscore the critical importance of these factors in improving the reliability of financial statements.

#### 4.4 Discussion

The discussion synthesizes the findings from the hypothesis testing to provide a comprehensive understanding of how International Accounting Standards (IAS) implementation, Accountant Training, and Audit Quality collectively influence the Reliability of Financial Statements in public companies in Indonesia.

##### The Role of International Accounting Standards (IAS)

The study confirms that the implementation of International Accounting Standards (IAS) has a significant positive effect on the reliability of financial statements ( $\beta = 0.490$ ,  $p = 0.001$ ), aligning with prior research by [2], [5], [22], [23], that underscores the role of globally recognized accounting standards in enhancing the accuracy, transparency, and comparability of financial reports. In Indonesia's increasingly globalized market, adopting IAS has bolstered investor

confidence and facilitated cross-border financial analysis. However, challenges remain in achieving uniform IAS application due to technical complexities, resource limitations, and variations in interpretation, particularly in emerging markets like Indonesia. These findings highlight the need for stronger regulatory support and resources to address compliance gaps. Companies should prioritize strict IAS adherence to meet stakeholder expectations and regulatory demands, while regulators must provide enhanced training and technical guidance to accounting professionals to ensure consistent implementation across industries.

##### The Impact of Accountant Training

Accountant training has a significant positive impact on financial statement reliability ( $\beta = 0.382$ ,  $p = 0.004$ ), highlighting the essential role of professional development in enhancing the quality of financial reporting. Training provides accountants with the necessary skills to apply complex accounting standards, tackle reporting challenges, and minimize errors. This finding is consistent with studies such as [16], [17], [24], which emphasize the importance of continuous professional education in enabling accountants to adapt to evolving standards and technologies. In Indonesia, the inclusion of practical IAS modules and workshops in training programs has significantly improved accountants' proficiency, contributing directly to the reliability of financial statements. Organizations should institutionalize regular training programs to ensure accountants stay updated on the latest standards and practices, while collaborations between regulators, educational institutions, and professional bodies can support the development and implementation of effective training initiatives.



### The Significance of Audit Quality

Audit quality emerged as the strongest determinant of financial statement reliability ( $\beta = 0.628$ ,  $p < 0.001$ ), consistent with findings by [11], [19], [20], which underscore high-quality audits as fundamental to financial transparency and stakeholder trust. Independent, competent, and ethical auditors significantly mitigate risks of misstatements, fraud, and inconsistencies in financial reports. However, in Indonesia, variability in audit quality across firms remains a challenge, with factors such as auditor independence, technical expertise, and adherence to professional standards playing a critical role. The strong correlation between audit quality and financial statement reliability underscores the importance of stricter regulatory oversight and the promotion of robust auditing practices. Companies should prioritize engaging reputable audit firms with a proven track record, while regulators must enforce stricter accreditation processes and maintain continuous oversight to uphold audit quality across the industry.

### Theoretical Contributions

This study contributes to the literature on financial reporting by empirically validating the combined effects of IAS implementation, accountant training, and audit quality on financial statement reliability. It confirms that the interplay between regulatory compliance, professional competencies, and audit practices is critical in fostering financial transparency. Furthermore, the findings align with stakeholder theory, which emphasizes the role of transparent and reliable financial reporting in meeting the needs of diverse stakeholders, including investors, regulators, and the public.

### Managerial Implications

The results offer actionable insights for managers and policymakers. Corporate managers should prioritize investments in professional training and the engagement of high-quality auditors to enhance the reliability of financial reporting. Regulators are encouraged to strengthen monitoring mechanisms to ensure compliance with

International Accounting Standards (IAS) and uphold audit quality standards. Educational institutions can play a pivotal role by designing targeted training programs to address gaps in accounting knowledge and its practical application, thereby supporting the overall improvement of financial reporting quality.

### Limitations and Future Research

Despite its valuable contributions, this study has several limitations. First, its focus on Indonesian public companies restricts the generalizability of the findings, suggesting that future research could examine similar relationships in different countries or regions. Second, approximately 28.8% of the variance in financial statement reliability remains unexplained, indicating the need for future studies to include additional variables such as corporate governance practices, technological adoption, or cultural factors. Lastly, the cross-sectional design limits the ability to capture changes over time; longitudinal studies could offer deeper insights into the dynamic nature of these relationships.

## 5. CONCLUSION

This study confirms that the implementation of International Accounting Standards (IAS), accountant training, and audit quality significantly contribute to the reliability of financial statements in Indonesian public companies. Among these factors, audit quality emerges as the most influential, underscoring the critical role of independent, competent, and ethical auditing practices in ensuring accurate and transparent financial reporting. IAS implementation provides a robust framework for reliable reporting, while accountant training equips professionals with the necessary skills to apply these standards effectively. The findings highlight the importance of an integrated approach that simultaneously addresses these factors to enhance financial reporting practices. Practical recommendations include investing in high-quality audits, offering continuous training

for accountants, and strengthening regulatory mechanisms to ensure IAS compliance. While the model explains a significant proportion of the variance in financial statement reliability, future research could incorporate additional

variables, such as corporate governance, technological adoption, or cultural influences, to address the remaining unexplained variance.

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