



Dilemma of Accounting Treatment and Regulation of Foreign Worker

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Abstract: This study aims to analyze the accounting treatment for foreign workers working in the company, as well as the company's compliance with regulations (Government Regulation Number 34 of 2021) concerning foreign workers working in the company. The study was conducted at PT X engaged in construction services located in Gresik District, Gresik Regency. The object of the study was Foreign Workers at PT X consisting of 7 Foreign Workers. Data collection techniques used interviews, observations and documentation. Data sources are primary data and secondary data. Primary data was obtained by collecting information about the use of foreign workers while secondary data was in the form of report data on foreign workers. The results of the study indicate that PT X has an accounting policy and carries out simple financial accounting records and financial reporting related to foreign workers in accordance with applicable regulations. PT X also complies with all provisions regarding the use of foreign workers in accordance with Government Regulation of the Republic of Indonesia Number 34 of 2021 concerning the Use of Foreign Workers.

Keywords: Customer Relationship Management (CRM); DevOps Methods; Innovative System.

Introduction

In a period of more interconnected economic globalization, stakeholders in both Indonesia and the United States (US) need a comprehensive awareness of the variety of accounting methods. Indonesia, as a developing country, has undergone major accounting transformations as a result of legislative reforms and rapid economic expansion. On the other hand, the US, as a global financial center, has a mature and complex accounting system, supported by advanced accounting standards and high market complexity. The core differences in the accounting systems of the two countries reflect the unique challenges and opportunities faced in the context of an ever-changing and highly connected global economy (Christian and Frederica, 2024). Accounting is more than just recording financial transactions; it also serves as a foundation for transparency, accountability, and effective decision-making in a modern economy. Indonesia's rapid economic expansion presents unique challenges and opportunities for developing accounting standards. It is currently experiencing economic growth. In contrast, the United States has a very modern accounting system that is actively adapting to rapidly changing business conditions. According to Christian and Frederica (2024) the Financial Accounting Standards Board (FASB) in the United States plays a role in developing accounting standards that are relevant to the realities of modern companies.

One of the challenges in applying international accounting to investment is, from a financial reporting perspective, the increasing flow of investment and capital that moves freely regardless of national borders as a result of "free trade" has resulted in demands

for uniformity in the "language" in presenting Financial Statements. If each country continues to maintain its own accounting standards that differ from other countries, this will be a major obstacle to the company's ability to present reliable financial information to investors and other stakeholders. This can also be used for analysis. Global investors want uniformity in the language used to convey financial information so that they can easily digest the meaning of the financial information presented (Prasetyanto et al., 2023).

The investment made by the company is in international workers. Foreign investment has the ability to significantly boost Indonesia's economic growth. Foreign investment or what is known as FDI (Foreign Direct Investment) is seen as the main driver of economic growth, generating benefits for developing countries consisting of domestic capital flows and technology transfer, so that it can increase income, the amount of foreign investment, and higher domestic investment. For both governments, the private sector is one of the variables used to calculate national income which is a benchmark for economic growth; Therefore, investment must remain stable and strive to increase. The economy depends on government investment to overcome various problems, crises, and economic challenges. This is because investing in certain economic sectors can quickly change the economic problems faced by our country. Both private and public investment offer several benefits such as job creation, increasing per capita income, reducing poverty rates, increasing living standards, and growing Gross Domestic Product (Manullang et al., 2024). One of Indonesia's state investments is in the workforce, especially foreign workers. Workers hold the most significant position and role as players in achieving development goals. Every development action carried

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out by Indonesian workers involves fulfilling various positions required for development. In achieving development goals, the government must play a role in improving the role and quality of the workforce for national development in accordance with human dignity. So, if investment requires the use of foreign workers, then the goal is to encourage national growth by transferring skills and technology from foreign workers to those who accompany them (Fitriyyah and Koswara, 2023). According to Government Regulation Number 34 of 2021, the use of foreign workers (TKA) is carried out by foreign workers in work agreements for various periods and positions, based on the status of the domestic labor market. TKA employers are required to prioritize the use of TKI in all available positions (Fitriyyah and Koswara, 2023).

Investment is very important in the construction process and requires the presence of foreign personnel. One concern is the payment of the Foreign Worker Compensation Fund, which is mandatory for all companies employing foreign workers. Government Regulation Number 34 of 2021 concerning the Use of Foreign Workers came into effect in 2021. Article 2 paragraph (1) General Section One requires all foreign worker employers to prioritize the use of foreign workers in all existing positions. If the position as referred to in paragraph (1) has not been filled by Indonesian workers, then foreign workers can fill it. Paragraph (3) The use of foreign workers as referred to in paragraph (2) is carried out by taking into account domestic labor market conditions (Atikah and Sayudin, 2024). Article 3 (1) Foreign worker employers include: (a) Government agencies, foreign state officials, and international organizations; (b) Foreign trade representative offices, foreign company representative offices, and foreign news agencies that conduct business in Indonesia; (c) Foreign private business entities that conduct their business in Indonesia; (d) Legal entities in the form of limited liability companies or foundations established under Indonesian law, or foreign business entities registered with the relevant authorities; (e) Social, religious, educational and cultural institutions; (f) Impresario service businesses; and legal entities recognized by law to employ foreign workers.

According to Law Number 39 of 2009, a Special Economic Zone is an area with certain boundaries within the jurisdiction of the Unitary State of the Republic of Indonesia which is intended to carry out or carry out economic functions and obtain certain facilities. Special Economic Zones (KEK) were formed based on Article 2 of Law of the Republic of Indonesia Number 39 of 2009 and function as a link for high-value industrial activities, exports, imports, and other globally competitive economic activities. The phenomenon studied is how the accounting treatment of companies and regulations for the procurement of foreign workers at PT X in the Java Integrated and Industrial Port Estate (JIPE) Special Economic Zone, Manyar District, Gresik. In accordance with Government Regulation (PP) Number 34 of 2021 concerning Foreign Workers working in Indonesia, employing Foreign Workers is known to be capital for companies to increase employment opportunities and company profits, but on the one hand considering the Indonesian Financial Accounting Standards. For financial reporting, uniformity of recording and language is required, especially for multinational countries that cooperate in this matter.

Several previous researchers, including Fitriyyah and Koswara's (2023) research, have conducted similar research stating that the

role of the government is very important in the legalization process of foreign workers, and there are several significant changes in the content of the material ranging from obligations, sanctions, and rights of foreign workers. Furthermore, research conducted by Hanifah (2021) stated that international workers only need RPTKA because they no longer require written permission from the government or designated authorities. The entry permit for foreign workers was reduced to only requiring RPTKA. Then, based on Article 46 of the Manpower Law, foreign workers are prohibited from occupying positions that involve personnel or positions that are specifically regulated by a Ministerial Decree. The Job Creation Law eliminates job restrictions for foreign workers in Indonesian companies, as stated in Article 46 of the Manpower Law. Finally, research by Prasetyanto et al., (2023) shows that accounting has evolved to accommodate shifting demands and influences. Accounting education is affected by the convergence of accounting standards (PSAK) and International Financial Reporting Standards (IFRS), especially in advanced accounting learning, including introductory accounting. This research is rare and almost never found to discuss the accounting treatment and regulation of the use of foreign workers. Therefore, the researcher is interested in conducting research on the accounting treatment and regulation of the use of foreign workers. This research was conducted at PT X as a company engaged in the construction services sector in Gresik Regency. The company that was used as the object of the research did not want to be named so it used the initials PT X. Based on the information provided above, the researcher conducted a study entitled "Dilemma of Accounting Treatment and Regulation of Foreign Workers (Case Study at PT X)".

Research Problem

While writing the relevance of the research topic, it is important to answer the following questions:

1. What is the accounting policy for foreign workers in the company?
2. How is the accounting treatment for foreign workers in the company?
3. Has the company complied with the regulations on the use of foreign workers?

Research Focus

This study focuses on the accounting and regulatory treatment of the use of foreign workers at PT X as a company engaged in the construction services sector in Gresik Regency.

Research Aim and Research Questions

This study aims to analyze the accounting treatment of companies and regulations on the use of foreign workers at PT X in the Java Integrated and Industrial Port Estate (JIPE) Special Economic Zone, Manyar District, Gresik.

Literature Review

Adha (2023) shows that the Mandalika Special Economic Zone has a legal umbrella for implementing regulations in the field of labor utilization, specifically in the use of Foreign Workers, the Mandalika Special Economic Zone has provisions and regulations issued by the center in the form of laws, Government Regulations,

Ministerial Regulations and regulations issued by the regional government (Regional Regulations, Governor Regulations and Regent Regulations). The method used to conduct this research is normative legal research. The Mandalika Special Economic Zone (KEK) is not filled by many foreign workers to fill the types of jobs available because the types of jobs that exist can be done by Indonesian workers so that with the arrival or use of foreign workers in the Mandalika Area, the protection and legal certainty of national workers is still running well. In addition, the Improvement of Protection Guidance, supervision of the implementation of labor regulations carried out by the Regional Government through the Central Lombok Manpower and Transmigration Office for companies operating in the KEK Area has been quite good, although there are still obstacles in the implementation of the supervision carried out.

Methods

Type of Research and Research Object

This research includes qualitative research methodology, which is used to describe and analyze events, incidents, or attitudes, as well as social activities individually or in groups. A qualitative approach is a series of techniques for analyzing and understanding the meaning of various people or groups identified as humanitarian or social problems (Sugiyono, 2019:25). This research uses a case study research method. This case study method is suitable for use when the research question is a question of why and how. In the case study research method itself, there are four types of designs, including: holistic single case design, holistic case design, interwoven single case design, and interwoven case design (Yin, 2015: 46).

Data Collection Techniques

Observation

According to Sugiyono (2019), observation is a complex process consisting of various biological processes in psychology. Observation and memory are the two most important activities. Observation is a good technique for studying the conditions of a location along with its objects and subjects.

Interview

According to Sugiyono (2019), an interview is a meeting between two people to exchange information and ideas through questions and answers to develop meaning on a particular issue. The reason for conducting interviews with these informants is because they are parties directly related to the research topic. In this study, the research informants came from PT X in the Java Integrated and Industrial Port Estate (JIPE) Special Economic Zone, Manyar District, Gresik.

Study Unit

1. Financial Report is a document that describes the financial position and performance of a company during a certain period of time. (Budiman, 2021:3).

2. Foreign Workers

The workforce is the main driver of a country's economy, and for that, quality workers are needed. The workforce is a crucial component in realizing a national economy that is oriented towards welfare, as stated in the title of CHAPTER XIV of the 1945

Constitution of the Republic of Indonesia, namely the national economy and public welfare. (Djunaidi and Alfitri, 2022).

3. Accounting Treatment

Accounting treatment is how a transaction or event is treated in accounting. To treat the event, there are several concepts related to accounting treatment, namely the concepts of recognition, measurement, recording, presentation, and disclosure (Pura, 2013:25).

4. Accounting Policy

According to Financial Accounting Standards (2020:1), Accounting policies include the choice of principles, bases, conventions, regulations and procedures used by management for the preparation and presentation of financial statements

5. Compliance with Regulations

According to Boeree (in Wahyuningsih, 2014), compliance is a phenomenon similar to self-adjustment. Companies incorporated as a Limited Liability Company have an obligation to comply with applicable laws and regulations.

Data Analysis Techniques

According to Sugiyono (2019), data reduction is defined as summarizing, selecting main points, focusing on important topics, looking for patterns and themes. By minimizing data, researchers will be able to see a clearer picture and obtain additional data more easily. The reduction procedure continues throughout the research process; researchers start before data collection and continue until the research is complete. Reduction begins when researchers choose the conceptual framework of the research field, research challenges, and data collection methods to be applied. Data reduction can be in the form of summaries, coding, focusing topics, setting problem boundaries, and compiling memos. Furthermore, data presentation in the form of sentences that are arranged logically and systematically, so that when read, it is easy to understand the various events that occur and allow researchers to take action based on their understanding. Data presentation refers to the formulation of the problem as a research question, so that the narrative offered is a description of the right conditions that are used to tell and answer each existing problem. Data presentation can be done in several forms, including matrices, pictures or schemes, networks, activity relationships, and tables to support the story. Researchers can see what is going on by looking at the data presentation, which allows them to teach the analysis or take other actions depending on their findings.

Results and Discussion

Accounting policies for foreign workers

Accounting policies are certain principles, bases, conventions, regulations, and practices applied in the preparation and presentation of financial statements. Accounting policies for foreign workers are formulated and determined by the company including the definition, recognition, recording and reporting for foreign workers.

Definition

- Foreign worker income is compensation given by the employer to foreign workers based on certain work objects and certain requirements as stated and agreed in each agreement they sign.

- RPTKA fees are fees that have been set by the sponsoring company and must be paid by foreign workers if the foreign workers plan to work in Indonesia.
- KITAS fees are fees set by the sponsoring company to carry out the process of issuing KITAS (Limited Stay Permit Card) to the head of the immigration office or designated immigration official with a work area that is adjusted to the place of residence of the foreign worker.
- ASTAKA Fee is the Foreign Worker Insurance Fee that has been set by the Foreign Worker Insurance institution and must be paid by the sponsoring company or the employer of the Foreign Worker, the amount of which is adjusted to the insurance period (the period is adjusted to the duration of the Foreign Worker's stay in Indonesia)
- Limited stay fee is the fee consisting of Limited stay approval, Limited stay permit with a maximum validity of 6 months, Re-entry permit with a maximum validity of 6 months and Limited stay visa that must be paid by the sponsoring company or employer when they want to employ Foreign Workers for a certain period of time.
- PNBP fee or in full the DKPTKA Payment Notification Letter as PNBP is the Compensation Fund Fee for the Use of Foreign Workers that must be paid by the sponsoring company or employer to the government, the amount of which has been determined by the government.
- Non-Returnable ERP is the Exir Re-Entry Permit process fee by the Foreign Worker sponsoring company in Indonesia.
- Other costs are costs incurred by the sponsoring company or employer company to build good relationships with several related agencies and other elements in the form of entertainment or certain facilities to create comfort for foreign workers while at a location in Indonesia.

Recognition

- Foreign worker income is recognized after the sponsor company receives payment based on the invoice sent in the name of the foreign worker.
- RPTKA costs are recognized when the sponsor company makes payment according to the invoice issued by the agency according to the name of the foreign worker.
- KITAS costs are recognized when the sponsor company makes payment according to the invoice issued by the agency according to the name of the foreign worker.
- ASTAKA costs are recognized when the company makes payment according to the invoice issued by the insurance agency based on the billing number and name of the foreign worker.
- Limited stay costs are recognized when the sponsor company makes payment according to the invoice issued by the agency according to the name of the foreign worker.
- PNBP costs are recognized when the sponsor company makes payment according to the invoice issued by the insurance agency based on the billing number and name of the foreign worker.

- ERP is not recognized again when the sponsor company makes payment according to the invoice issued by the agency according to the name of the foreign worker.
- Other costs are recognized when the sponsor company makes payment according to the invoice issued by the agency according to the name of the foreign worker.

Measurement

- Foreign worker income is measured at the value for the company's business
- RPTKA costs are measured at the value that can be realized by the company
- KITAS costs are measured at the value that can be realized by the company
- ASTAKA costs are measured at the value that can be realized by the company and the value in the use of benefits for foreign workers
- Limited stay costs are measured at the value that can be realized by the company
- PNBP costs are measured at the value that can be realized by the company
- Non-returned ERP is measured at the value that can be realized by the company
- Other costs are measured at the value that can be realized by the company and the value in the use of benefits for foreign workers.

Recording

Recording of transactions is done using the Excel application. Several accounts used to record transactions related to foreign workers include: (1) Foreign worker income; (2) RPTKA costs; (3) KITAS costs; (4) ASTAKA costs; (5) Limited Stay Costs; (6) PNBP costs; (7) Non-returned ERP costs; (8) Other costs.

Reporting and Disclosure

The company reports the use of foreign workers every 6 (six) months presented in the income statement.

Accounting treatment for foreign workers

Accounting treatment is a way of treating a transaction or event in accounting. The results of interviews with the accounting department are as follows:

"For the accounting treatment of foreign workers, foreign workers must first determine the type of visa to be used by filling out a quotation, after that we create an invoice that matches the visa that foreign workers need, then foreign workers make the payment and we process their visa needs. During the visa process, we also process payments for DPTKA, PNBP, Insurance, ITAS, etc."

Financial records use simple bookkeeping, with the Excel application to record transactions that occur. Examples of financial records are as follows:

Other transactions are RPTKA fees paid to the Indonesian Ministry of Manpower according to the regulations. Journals created:

RPTKA Fee xxx

Bank xxx

Other transactions PNPB Fee. Payment of DKPTKA as PNPB to the Ministry of Manpower of the Republic of Indonesia with a period of 3 months for each foreign worker (using the payment billing code). The company records it as a foreign worker compensation fund (PNBP Cost). Journal created:

PNBP Cost xxx

Bank xxx

Company compliance with Government Regulation Number 34 of 2021

Government Regulation of the Republic of Indonesia Number 34 of 2021 concerning the Use of Foreign Workers is a reference used by legal entities that employ foreign workers in the territory of Indonesia or are called Foreign Worker Employers. In this case, PT X as the foreign worker employer.

In accordance with Chapter II Article 4, Foreign Worker Employers can employ foreign workers for certain positions and for a certain period of time, and in accordance with the competencies they have in the position to be occupied. PT X has 7 foreign workers who were taken as samples in this study, who were placed in the electronic section A with the positions of Civil Engineer and Construction Engineer with a maximum period of 6 (six) months. Article 6 states that every foreign worker employer who employs foreign workers must have a Foreign Workforce Utilization Plan (RPTKA) approved by the Minister or an appointed official. PT X has the Results of the Foreign Workforce Utilization Plan (RPTKA) Approval Feasibility Assessment as stated in the Decree of the Director General of Manpower Placement and Expansion Number B.3/58619/PK.04/IX/2024 dated September 23, 2024. Article 7 states that foreign worker employers are required to appoint Indonesian citizen workers as Foreign Worker Companion Workers who are employed for technology transfer and skills transfer from foreign workers and to carry out job education and training for Foreign Worker Companion Workers. Foreign worker employers are also required to facilitate Indonesian language education and training. Based on the results of interviews conducted with informants, it was found that: "There are foreign worker companions who accompany foreign workers, namely employees in the company. However, there are no documents facilitating Indonesian language education and training for foreign workers". Article 8 states that foreign worker employers are required to register foreign workers in the national social security program or insurance program. PT X includes foreign workers in an insurance policy from PT Asuransi Sinar Mas with a coverage period of 3 months.

In accordance with Chapter III Part One concerning Procedures for Application for Approval of Foreign Worker Utilization Plan (RPTKA), the researcher conducted interviews with informants regarding the procedures and documents that must be completed in the RPTKA. The results of the interview with the informant:

"The company already has an RPTKA document and its implementation is in accordance with the established regulations." Based on PP No. 34 of 2024 Chapter III Part Three, foreign worker employers are required to pay DKPTKA for each foreign worker employed in accordance with the period of time the foreign worker

works in the territory of Indonesia. PT X has made DKPTKA payments in accordance with applicable regulations and has been recorded in accounting as an expense and presented in the profit and loss statement.

In accordance with Chapter IV concerning Foreign Worker Residence Permits, every foreign worker employed by a foreign worker employer is required to have a residence permit. The RPTKA approval is used as a recommendation to obtain a visa and residence permit in order to work for foreign workers. Foreign workers with the initials Mr. AM, Mr. MAH, Mr. MA, Mr. MS, Mr. AM, Mr. RH, and Mr. RF has a limited stay permit (ITAS) stipulated by the Directorate General of Immigration. Interview results with informants:

"The limited stay permit is paid by the company at Rp1,800,000 per foreign worker. Currently the company employs 7 foreign workers with 6-month permits"

Based on CHAPTER V concerning education and job training for assistant workers and foreign workers, it states that Indonesian workers as assistant workers for foreign workers are implemented for technology transfer and skills transfer, through Education and/or Job Training for assistant workers for foreign workers so that they have the ability to implement the technology used by foreign workers in carrying out their work. In addition, foreign workers are also given Indonesian language education and training. PT X in its policy of accompanying foreign workers uses employees in the company as assistants for foreign workers. However, the company does not have documents facilitating Indonesian language education and training for foreign workers.

Based on PP Number 34 of 2021 CHAPTER VI concerning Reporting, Guidance and Supervision Part One, TKA Employers are required to report every 1 (one) year to the Minister or an official appointed for the implementation of the use of TKA. PT X has submitted a report on the implementation of the use of TKA to the Director General of Manpower Placement and Expansion of Employment Opportunities c.q. Director of Controlling the Use of Foreign Workers in the previous year. The results of the interviews obtained information that PT X had never been subject to administrative sanctions in the form of fines or temporary suspension of the RPTKA approval application process or revocation of RPTKA approval because the company had carried out procedures for the use of TKA and provided a report on the implementation of the use of TKA in accordance with applicable laws and regulations.

Conclusion

Based on the results of interviews and observations conducted with informants and documentation of company financial report information data, it can be concluded that:

1. PT X has an accounting policy that regulates foreign workers in the company.
2. PT X has recorded simple financial accounting and financial reporting with the Excel application related to foreign workers in accordance with applicable regulations.
3. PT X complies with all provisions regarding the use of foreign workers in accordance with Government Regulation of the Republic of Indonesia Number 34 of 2021 concerning the Use of

Foreign Workers. PT X has adequate supporting documents to complete the requirements for the use of Foreign Workers, including, PT establishment documents, foreign worker and foreign worker companion identity documents, RPTKA documents authorized by the Minister or appointed official, social security program documents in the form of insurance, foreign worker use compensation fund documents, foreign worker residence permit documents, and other documents.

Suggestions for Future Research

Suggestions for further researchers, it is hoped that they can discuss the accounting treatment for foreign workers in the Java Integrated and Industrial Port Estate (JIPE) Special Economic Zone, Manyar District, Gresik.

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