

Analysis of School Financial Management in the Context of Tax Accounting: A Case Study at SMP Negeri 3 Hilisalawa'ahe

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Abstract

Schools as educational units manage their finances independently and are bound by tax obligations. Therefore, knowledge of tax accounting is very important in planning and implementing school activities and budgets. School principals, treasurers and BOS teams must understand tax regulations related to school revenues and expenditures; such as income tax (PPh), value-added tax (VAT) and local tax. With the above premise, the author is interested in conducting research on School Financial Management in the Context of Tax Accounting: Case Study at SMP Negeri 3 Hilisalawa'ahe. The purpose of this study is to describe financial management at SMP Negeri 3 Hilisalawa'ahe, analyze the suitability of its management for tax accounting provisions, identify the obstacles faced by the financial management team of SMP Negeri 3 Hilisalawa'ahe and formulate solutions to overcome these obstacles. This research uses a qualitative approach, which is a research procedure that produces descriptive data in the form of speech or writing and observable behavior of the person (subject) itself. The data collection methods used are observation, interviews, and document review with the object of research is the financial management of SMP Negeri 3 Hilisalawa'ahe. Based on the results of the study, it was found that the Financial Management and Reporting of SMP Negeri 3 Hilisalawa'ahe is in accordance with the general provisions and procedures of taxation and there are no obstacles faced in the financial management of SMP Negeri 3 Hilisalawa'ahe because the management team is in accordance with the professional field and understands tax regulations. Translated with DeepL.com (free version).

Keywords: Financial Management, Financial Reporting, Tax Accounting, Taxes



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INTRODUCTION

Tax Accounting is one dimension of Accounting that provides information related to taxation aspects, about business and financial transactions to those who want to manage business and financial transactions and taxation aspects of an Accounting entity. From Accounting data, business managers get materials to make decisions about Taxation (Vridag, 2015). The quality of financial statements has an important role for interested parties, this is because the financial statements contain information about the company's financial position, performance and growth of the company's financial position. The importance of financial statement information requires the presentation of quality financial statements. According to (Sanjaya, 2017), the presentation of financial statements made by managers or company leaders entrusted to them by owners, government or (tax office), creditors (banks and other financial institutions) and interested parties. Accounting understanding is a person's ability to know and understand the accounting process. According to (Pakpahan & Rusli, 2015) Accounting understanding is a person's ability to know and understand the accounting process, the accounting process includes recording financial transactions, grouping, summarizing, reporting and interpreting financial data. Taxation and commercial accounting have a symbiotic relationship of mutualism, which means that each other has a mutually supportive and closely related relationship in accordance with applicable regulations.

As we know that every individual, company or organization, both government and private organizations that are designated as taxpayers based on the Regulation of the Minister of

Finance of the Republic of Indonesia Number 112 / PMK.03 / 2022, are bound by tax obligations as stipulated in the Law of the Republic of Indonesia number 9 of 1994 concerning amendments to law number 6 of 1983 concerning general provisions and tax procedures. And taxpayers who do not fulfill their tax obligations in a timely manner and in accordance with applicable regulations will be subject to sanctions, both administrative sanctions and fines. Schools as educational units manage their finances independently and are bound by tax obligations. Based on the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 63 of 2023 concerning Amendments to the Regulation of the Minister of Education, Culture, Research and Technology Number 63 of 2022 concerning Technical Guidelines for the Management of Education Unit Operational Assistance Funds, there are at least three components of activities in school financial management which are obligations that must be fulfilled by schools, namely: a. preparing school work and budget plans (RKAS) in accordance with the BOS Technical Guidelines, b. implementing the activities agreed upon in the RKAS, and reporting the use of BOS funds in a transparent and accountable manner.

Knowledge of tax accounting is very important in planning and implementing school activities and budgets. The school principal, treasurer, and BOS team must understand tax regulations related to school income and expenditure, such as income tax, value-added tax (VAT), and local tax. With the knowledge of tax regulations, schools will be able to make the right decisions in planning the budget by considering tax obligations so as to avoid a shortage of funds. In addition, with the knowledge of tax regulations, schools can optimize the use of school funds by choosing the right tax strategy. So that financial management will be effective and efficient. Likewise, the application of good tax accounting in the accounting of school financial expenditures will result in transparent and accountable financial reporting, which complies with applicable tax regulations so as to avoid the risk of sanctions and fines from the Directorate General of Taxes (DGT). This will have an impact on increasing the credibility and accountability of schools in financial management.

RESEARCH METHODS

Research methods are the methods used by researchers in approaching the object under study, these methods are guidelines for a researcher in carrying out research so that they can collect data effectively and efficiently to be analyzed in accordance with the objectives to be achieved. A research design or research approach is influenced by many types of variables. In addition, it is influenced by the objectives of the research, the time and funds available, the subject of the research and the interest or taste of the researcher.

Research Approach

The approach used in this research is a qualitative approach, which is a research procedure that produces descriptive data in the form of speech or writing and observable behavior of the person (subject) itself. The method used is a qualitative method, namely observation, interview, or document review. The research object used is "Analysis of School Financial Management in the Context of Tax Accounting: Case Study at Smp Negeri 3 Hilisalawa'ahe". The characteristics of qualitative research are as follows:

1. Basically, qualitative research is conducted in a natural setting or context of a whole. This is done because naturally requires the integrity of the facts as a wholeness that cannot be understood if separated from its context.
2. Humans as instruments, in qualitative research, researchers themselves or with the help of others are one of the main tools for data collection.
3. Qualitative methods, the methods used are observation, interviews, or document review.

4. More concerned with the process than the results, this is because the relationship between the parts being studied will be much clearer if observed in the process.

Type of Research

Based on the theme discussed, this research is classified into the type of case study research. Technically, a case study is a research that studies intensively the background of the current situation and environmental interactions of a social unit, individual, group, institution or society. Case studies are also known as studies that are comprehensive, intense, detailed, and in-depth and are more directed as an effort to examine contemporary or modern problems or phenomena. In general, case studies provide broad access or opportunities for researchers to examine in depth, detail, intensively, and thoroughly the social unit under study. The case study in this research is "Analysis of School Financial Management in the Context of Tax Accounting: Case Study at SMP Negeri 3 Hilisalawa'ahe. Data is a collection of evidence or facts collected and presented for a specific purpose. Data can also be interpreted as all information obtained from people who are used as informants or from documents either in statistical form or in other forms for research purposes. The main data sources of qualitative research are words and actions, the rest are additional data such as documents. In this regard, in this section the types of data are divided into words, actions, and written data sources. So the data collected in this study is the financial report data of SMP Negeri 3 Hilisalawa'ahe, the results of activities directly related to the implementation of the research, namely interviews with parties related to the data needed, as well as data that supports the focus of the problem that has been determined. The data sources used in this study are as follows:

1. Primary Data. Primary data is data taken from the first source in the field. Primary data sources include:
 - a. Person, which is a data source that can provide data in the form of oral answers through interviews or in the context of this research is called an informant.
 - b. Place, namely data obtained from a description of the ongoing situations and conditions related to the problems discussed in this study are the financial statements of SMP Negeri 3 Hilisalawa'ahe School.
 - c. Paper, which is a data source that presents signs in the form of letters, numbers, pictures or other symbols in this study as an assistant in comparison.
2. Secondary Data. Secondary data is data obtained from second sources after primary data. Although it is said that sources other than words and actions are secondary sources, they clearly cannot be ignored. In terms of data sources, additional material derived from written sources can be divided into sources from scientific books and magazines, sources from archives, personal documents, and official documents. Data included as secondary data in this study are data derived from documents relating to the procedures for the preparation of financial reports, financial report data relating to evidence, daily records or reports that have been compiled in published and unpublished archives (documentary data).

RESEARCH RESULTS AND DISCUSSION

Description of Gender

The percentage level of research respondents based on gender can be explained from 6 respondents, which can be seen in table 1 below:

Table 1. Description of Respondents Based on Gender

Gender	Total	Percentage
Male	4	66,67%
Female	2	33,33%

Total	6	100%
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Source: Data processed, 2024

Based on table 1 above, it can be seen that the respondents in this study with the most gender are male as many as 4 people (66.67%) and female as many as 2 people (33.33%).

Description of Respondent's Age

To find out the percentage level based on the age of the 6 respondents, it can be seen in table 2 below:

Table2. Description of Respondent's Age

Age	Total	Percentage
30-39 Years	4	66,67%
40-50 Years	2	33,33%
Total	6	100%

Source: Data processed, 2024

From the data table 2 above, it can be seen that based on age, the most respondents as school financial managers at SMP Negeri 3 Hilisalawa'ahe in this study were 30-39 years old as many as 4 people (66.67%), greater than 40-50 years old as many as 2 people or (33.33%).

Description of Educational Background

To find out the percentage level based on the educational background of 6 respondents, it can be seen in table 3 below:

Table 3. Description of Educational Background

Education Level	Total	Percentage
Bachelor Degree	6	100%
Total	6	100%

Source: Data processed, 2024

From the data table 3, it can be seen that based on the level of education, the respondents of this study were all undergraduates as many as 6 people (100%).

Respondents' Answers to Research Statements

The answers to the respondents' statements in this research conducted at SMP Negeri 3 Hilisalawa'ahe regarding understanding tax accounting can be seen in the following table:

Table 4. Questionnaire Score for Understanding Tax Accounting

	No.1	No.2	No.3	Average
Serongly Agree	4	5	5	4,67
Agree	2	1	1	1,3
Disagree	0	0	0	0
Do Not Agree	0	0	0	0

Source: questionnaire tabulation, data processed, 2024

From the answers of the research respondents seen from table 4 above, it can be explained that the first statement whether in the bookkeeping the preparation of the school financial statements of SMP Negeri 3 Hilisalawa'ahe is in accordance with the General Provisions and Procedures for Taxation (KUP) this statement obtained answers from respondents strongly agreeing as many as 4 people or (67%) who answered agreeing as many as 2 people or (33%), who answered disagree and disagree no one. The second statement

whether the accounting of SMP Negeri 3 Hilisalawa'ahe already understands about fiscal corrections in taxation standards, this statement obtained answers from respondents who answered strongly agree as many as 5 people or (83%) who answered agree as many as 1 person (17%) the second statement also no one answered disagree and disagree. The third statement whether the accountant of SMP Negeri 3 Hilisalawa'ahe has understood the measurement method permitted by taxation, this statement obtained answers from respondents who answered strongly agree as many as 5 people or (83%) who answered agree as many as 1 person or (17%), and those who answered disagree and disagree no one answered. The answers to respondents' statements in this research conducted at SMP Negeri 3 Hilisalawa'ahe regarding understanding tax accounting can be seen in the following table:

Table 5. School Financial Management Questionnaire Score

	No.1	No.2	No.3	No.4	Average
Serongly Agree	5	4	5	6	5
Agree	1	2	1	0	1
Disagree	0	0	0	0	0
Do Not Agree	0	0	0	0	0

Source: questionnaire tabulation, data processed, 2024

From the answers of research respondents seen from table 5 above, it can be explained that the first statement whether school financial management at SMP Negeri 3 Hilisalawa'ahe has paid attention to aspects of justice, this statement obtained answers from respondents who strongly agreed as many as 5 people or (83%) who answered agreed as many as 1 person or (17%), who answered disagree and disagree no one. The second statement whether school financial management in SMP Negeri 3 Hilisalawa'ahe has paid attention to aspects of efficiency, this statement obtained answers from respondents who answered strongly agree as many as 4 people or (67%) who answered agree as many as 2 people (33%) the second statement also no one answered disagree and disagree. The third statement whether school financial management at SMP Negeri 3 Hilisalawa'ahe has paid attention to the transparency aspect, this statement received answers from respondents who answered strongly agree as many as 5 people or (83%) who answered agree as many as 1 person or (17%), as well as those who answered disagree and disagree no one answered. The fourth statement whether school financial management at SMP Negeri 3 Hilisalawa'ahe has paid attention to the Accountability aspect, this statement received answers from respondents strongly agreeing to get a value of 100%, namely 6 people other than those filled in such as agreeing, disagreeing and disagreeing.

Discussion

Public School Taxation Management

The tax obligations of government treasurers are detailed as follows:

1. Register to obtain an NPWP at the KPP or KP2KP in the area where the treasurer is registered.
2. Collecting VAT on goods and services expenditures if the value of goods or services expenditures is more than Rp1,000,000.00 including VAT, the rate charged is 11% of the DPP (Tax Imposition Base), after collecting VAT from the expenditure of goods the treasurer is required to make a deposit no later than the 7th of the following month, after being deposited the treasurer is required to report no later than the KPP or KP2KP on the 14th of the following month (transaction month). The transaction code for making the billing is 411211-920.
3. Collecting Income Tax Article 22 on goods expenditure with a transaction value of more than Rp2,000,000.00, the rate charged is 1.5% of the DPP. If the counterparty does not have an

NPWP, the rate charged increases 100% from the normal rate to 3%. PPh 22 is deposited into the state treasury no later than the day of the transaction, then reported no later than the 14th of the following month. So that if the treasurer makes goods expenditure transactions with a value above Rp 2,000,000.00, the treasurer is obliged to collect Income Tax Article 22 and VAT. The transaction code for making the billing is 411122-920.

4. Withholding Income Tax Article 23 on expenditures for services or rent without a minimum transaction value. The rate charged is 2% of the DPP (Tax Imposition Base), if the counterparty does not have an NPWP then the rate charged is 100% higher to 4%. PPh 23 is deposited into the state treasury no later than the 10th of the following month, then reported to the KPP or KP2KP no later than the 20th of the following month (transaction month). So that if the treasurer uses services or leases with a nominal value above Rp1,000,000.00, the treasurer is required to withhold Income Tax Article 23 and collect VAT. It should be noted that if the treasurer uses catering services to business entities, Income Tax Article 23 is deducted, but if the catering services are used by individuals, Income Tax Article 21 is deducted on compensation to non-employees at a rate of 50% of the progressive rate. The transaction code for billing is 411124-100 for rent and 411124-104 for services.
5. Withholding Income Tax Article 4 paragraph 2 on the object of Income Tax Article 4 paragraph 2 in this case which is often encountered by public school treasurers are:
 - a. Lease of land and/or building at a rate of 10% of the transaction value
 - b. Lottery prizes at a rate of 25% of the value of the lottery prize
 - c. Construction services at a rate in accordance with the business qualifications owned, namely:
 - 1) 2% of the transaction value if it has a small business qualification
 - 2) 3% of the transaction value if it has medium/large business qualifications
 - 3) 4% of the transaction value if it has no business qualification

Income Tax Article 4 paragraph 2 is deposited to the state treasury no later than the 10th of the following month and reported no later than the 20th of the following month. The transaction codes for billing are 411128-403 for land and/or building leases, 411128-405 for lottery prizes, 411128-409 for construction services.

6. Withholding Income Tax Article 21 on salaries and/or honoraria of employees, and income other than salaries to non-employees, Income Tax Article 21 uses progressive rates in accordance with Article 17 of the Income Tax Law, specifically for honoraria to non-employees using a rate of 50% of the progressive rate for non-civil servants while for civil servants the rate is adjusted to the civil servant class, 0% for class I and II, 5% for class III, and 15% for class IV. Income Tax 21 is deposited no later than the 10th of the following month and reported no later than the 20th of the following month. In the event that ITA 21 is zero in 1 tax period, there is no need to report, but for ITA 21 reporting at the end of the year it is still mandatory even though it is zero.

Principles of School Financial Management School financial management must consider several principles. Law No. 20/2003 Article 48 states that the management of education funds must be based on the principles of fairness, efficiency, transparency and public accountability. In addition, the principle of effectiveness must also be emphasized. According to Mestri & Tom (2009: 3), the definition of school financial management is the performance of management policies related to the financial aspects of schools with the achievement of school effectiveness caused by management. Sutomo (2011: 67) states that budgeting or school cost management is a planned and implemented process that addresses each of the principles of transparency, accountability, effectiveness and efficiency.

Chool Financial Management in the Context of Tax Accounting

Based on the results of interviews conducted by the author at the SMP Negeri 3 Hilisalawa'ahe school and the results of collecting other research data such as a recapitulation of the results of observations of financial reporting, the author can explain related to school financial management in the context of tax accounting, namely

1. Based on the results of research data related to the preparation of financial statements. The preparation of financial reports at SMP Negeri 3 Hilisalawa'ahe school in the context of tax accounting is good because the treasurer has understood the General Provisions and Procedures for Taxation (KUP) both in terms of VAT collection on expenditure on goods and services, Income Tax Article 22 on expenditure on goods, Income Tax Article 23 on expenditure on services or rent, Income Tax Article 21 and understands the rates imposed by tax regulations in Indonesia and understands the limits of reporting and depositing taxes collected. In this statement the treasurer understands the elements of taxation and understands the basic methods in tax regulations so that financial management at SMP Negeri 3 Hilisalawa'ahe school can be stated in accordance with the context of taxation.
2. Based on the results of research data related to Understanding Fiscal Corrections in Taxation Standards. As an accountant, you are certainly familiar with financial statements. When preparing financial statements, in terms of taxation, there are often inaccurate accounting records, so that in preparing financial statements must be in accordance with applicable financial regulations, because there is an underlying financial report to be prepared. The report will be reported to the Tax Service Office (KPP). Corporate taxpayers or companies are required to pay their tax obligations to the Directorate General of Taxes (DGT) and submit financial reports in accordance with Financial Accounting Standards Regulations (PSAK) and tax regulations called Financial Reporting and submit them on time. The treasurer of SMP Negeri 3 Hilisalawahe explained that financial correction is an activity in the process of recording, correcting and reconciliation carried out by taxpayers (WP). If there are differences between commercial financial statements based on SAK and financial statements that follow the financial system, then this is the taxpayer's step to adjust the financial statements. Commercial financial statements are generally tasked with assessing financial position and financial performance. Meanwhile, the financial statements of the financial system have functions related to tax relations. Before making fiscal corrections, taxpayers must first know their fiscal policy. The results of fiscal correction will be a reference in calculating Taxable Income (PKP) in accordance with applicable tax laws and regulations.
3. Based on the results of research data related to the measurement allowed by taxation. In accounting, recognition is generally defined as recording the effect of a transaction, event or situation on financial reporting elements in the books to be presented in financial reporting. In this aspect of recognition, the principle of income realization adopted in the Income Tax Law is generally different from the Financial Accounting Standards (FAS), although the accounting discipline uses the same income recognition criteria (earned, received and realized). Therefore, it is very important to distinguish between when income is earned or realized and when it is recognized. Taxpayers are often allowed to recognize income that they realized after the income occurred in the previous tax period. This is because the accrual system is not the only basis for determining periodic income or profit or loss in accordance with the income tax law. In fact, in some cases, income tax laws sometimes require companies to recognize income in a tax period after the tax period in which the income is realized. Some of the reasons why this condition occurs include:

- a. Continuity of interest. If an investment in fixed assets is exchanged for similar fixed assets, the resulting gain or loss need not be recognized in the tax period or period in which the exchange transaction occurs, but can be recognized in the tax period or period after the transaction occurs. 2. The fact that there is no excess financial capacity of the taxpayer is an underlying reason for delaying and postponing the recognition of profit or loss.
- b. Ability to Pay. The most appropriate time to collect and collect taxes is when the taxpayer has sufficient funds to pay their tax obligations.
- c. Principle of economic substance. In principle, the economic substance of a transaction must take precedence over its form and legal status.

CONCLUSION

The conclusions of this research that the author can make are as follows: The management of financial statements at SMP Negeri 3 Hilisalawa'ahe is in accordance with the statement of government accounting standards. The management of the preparation of financial statements at SMP Negeri 3 Hilisalawa'ahe is in accordance with the General Provisions and Procedures for Taxation. There are no obstacles faced in financial management at SMP Negeri 3 Hilisalawa'ahe because it is in accordance with the professional field and understands tax regulations.

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