

# THESIS

## THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS, TRAINING AND STAFF COMPETENCE ON THE SUCCESS OF IFRS IMPLEMENTATION AT PT PLN (PERSERO) SULAWESI LOAD DISPATCHING CENTRE AND TRANSMISSION MAIN UNIT (UIP3B) SULAWESI

Prepared and filed by

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A031191064



To

ACCOUNTING DEPARTMENT  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS HASANUDDIN  
MAKASSAR  
2022

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as one of the requirements to obtain degree of Bachelor of Economics

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IFRS IMPLEMENTATION AT PT PLN (PERSERO) SULAWESI  
LOAD DISPATCHING CENTRE AND TRANSMISSION MAIN UNIT  
(UIP3B) SULAWESI**

It is my own scientific work and to the best of my knowledge in this thesis manuscript there is no scientific work that has been submitted by other people to obtain an academic degree in a university, and there are no works or opinions that have been written or published by other people, except those that are written cited in this manuscript and mentioned in the citation sources and bibliography.

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# PREFACE

Bismillahirrahmanirrahim

Assalamu'alaikum Warahmatullahi Wabarakatuh ....

Praise the researcher gratitude to Allah SWT. for His blessings, grace, and gifts so that researcher can complete this thesis. This thesis is the final assignment to achieve the Bachelor of Economics degree at the Department of Accounting Faculty of Economics and Business Universitas Hasanuddin.

The researcher would also like to thank all those who have helped complete this thesis. This thesis is entitled The Influence of Accounting Information Systems, Training And Staff Competence on The Success of IFRS Implementation at PT PLN (Persero) Sulawesi Load Dispatching Centre And Transmission Main Unit (UIP3B) Sulawesi. Many parties have helped in completing this thesis both morally and spiritually, therefore this researcher would like to thank:

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The researcher realizes that in the preparation of this thesis it is still far from perfection, therefore the researcher hopes for constructive criticism and suggestions in the hope of making the research carried out by the next research better and useful for readers. Finally, I hope this thesis is useful for parties who need information related to this research. That's all and thank you.

Wassalamu'alaikum Warahmatullahi Wabarakatuh.

Makassar, 20 July 2023.

Researcher

Sayiid Rif'at Firjatullah

## **ABSTRACT**

**THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS, TRAINING AND STAFF COMPETENCE ON THE SUCCESS OF IFRS IMPLEMENTATION AT PT PLN (PERSERO) SULAWESI LOAD DISPATCHING CENTRE AND TRANSMISSION MAIN UNIT (UIP3B) SULAWESI**

***PENGARUH SISTEM INFORMASI AKUNTANSI, PELATIHAN DAN KOMPETENSI STAFF TERHADAP KESUKSESAN PENERAPAN IFRS DI PT PLN (PERSERO) UNIT INDUK PENYALURAN DAN PUSAT PENGATURAN BEBAN (UIP3B) SULAWESI***

Sayiid Rif'at Firjatullah  
Abdul Hamid Habbe  
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This study aims to determine the effect of accounting information systems, training and staff competence on the successful implementation of IFRS at PT PLN (Persero) UIP3B. The data used in this study is primary data sourced from distributing questionnaires to workers or employees who work at PT PLN (Persero) UIP3B. The results of data collection were analyzed using quantitative methods. The results obtained from research on accounting information systems, training and staff competence have a positive effect and have met the 5% significant level standard. The variables of accounting information system, training, and staff competence together have a positive and significant effect on the successful implementation of IFRS at PT PLN (Persero) Sulawesi Load Dispatching Centre and Transmission Main Unit (UIP3B).

**Keywords : IFRS, Accounting Information System, Training, Staff Competence**

Penelitian ini bertujuan untuk mengetahui pengaruh sistem informasi akuntansi, pelatihan dan kompetensi staf terhadap keberhasilan implementasi IFRS di PT PLN (Persero) UIP3B. Data yang digunakan dalam penelitian ini adalah data primer yang bersumber dari penyebaran kuesioner kepada para pekerja atau karyawan yang bekerja di PT PLN (Persero) UIP3B. Hasil pengumpulan data dianalisis dengan menggunakan metode kuantitatif. Hasil yang diperoleh dari penelitian sistem informasi akuntansi, pelatihan dan kompetensi staff berpengaruh positif dan telah memenuhi standar tingkat signifikan 5%. Variabel sistem informasi akuntansi, pelatihan, dan kompetensi staf secara bersama-sama berpengaruh positif dan signifikan terhadap keberhasilan implementasi IFRS di PT. PLN (Persero) Sulawesi Unit Induk Penyaluran dan Pusat Pengatur Beban (UIP3B).

**Kata Kunci : IFRS, Sistem Informasi Akuntansi, Pelatihan, Kompetensi Staff**

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## **CHAPTER I**

### **Introduction**

#### **1.1 Background**

Currently, the development of globalization is very rapid and there are no time, space, and location boundaries between countries. This is an opportunity for everyone to invest and access various information in any country without distance limitations. This opportunity is also used by companies to grow larger. Therefore, every company in various countries is required to present financial reports that can be used as a consideration tool in assessing the condition of a company and as a decision-making tool. However, there are obstacles faced by each country in preparing financial reports, namely differences in accounting standards between countries in the preparation of financial reports.

Accounting standards may vary from country to country depending on the unique factors affecting each nation. These differences in accounting regulations often affect the ability to compare financial statements across multiple countries, making it necessary to establish a global standard that all countries can agree on. The International Accounting Standards Board (IASB) is an autonomous organization that develops and publishes the International Financial Reporting Standard (IFRS), which is a standardized method for presenting the financial statements of public corporations across the world (Ermawati Nanik & Kuncoro Amin, 2017).

Four significant entities in the world, including the International Accounting Standards Board (IASB), the European Commission (EC), the International

Organization of Securities Commissions (IOSCO), and the International Federation of Accountants (IFAC), are responsible for creating the International Accounting Standards (IAS). The purpose of aligning with the International Financial Reporting Standards (IFRS) is to promote transparency and accountability in financial statements while facilitating international investment flows by allowing for the comparison of financial statements across countries. (Ankarath et al., 2012:7)

Financial statements are an essential report that plays a crucial role in a company's accountability for its business operations. One of its functions is that financial statements contain records of a company's activities in conducting its business during a particular period. Financial statements must contain accurate and relevant data on a company's activities, which will serve as the basis for decision-making. The preparation of financial statements is governed by accounting standards. These standards provide guidance for financial statement preparers to create a financial report and provide a consistent perspective so that the objectives of financial reporting can be achieved (Ghozali and Chariri, 2007).

To facilitate the operations of businesses across borders, international accounting standards have been developed with the aim of creating a set of global accounting standards. The International Accounting Standards Board (IASB) has released the International Financial Reporting Standards (IFRS), which is believed to be a superior accounting standard that offers a high level of transparency and is in accordance with the primary purpose of financial reporting. The IASB, as cited in Iatidris and Dalla (2011), states that the IFRS is of high quality.

In 2012, Indonesia fully adopted IFRS as the accounting standard in Indonesia, as stated by the Indonesian Institute of Accountants (IAI) on its website [iaiglobal.com](http://iaiglobal.com). The process of implementing IFRS standards in Indonesia began in 2008 with several stages. The first stage was adoption (2008-2011), which included the adoption of all IFRS into PSAK, the preparation of necessary infrastructure, evaluation, and management of the impact of adoption on PSAK in effect. The second stage was the final preparation in 2011, which was the completion of the required infrastructure. The third stage was the implementation in 2012, which was the first application of PSAK that had already adopted all IFRS. The adoption of IFRS in Indonesia was one of the agreements of the G-20 or The Group of Twenty, which agreed to converge to IFRS. Since IAI is a member of IFAC (International Federation of Accountants) that must comply with the SMO (Statement Membership Obligation), one of its requirements is to use IFRS as its national accounting standard. The emergence of IFRS is certainly related to the development of business between countries, especially in the capital markets. Technological developments have an impact on the capital markets and companies in developing business activities.

IFRS was created with the aim of guaranteeing that companies' interim financial statements, which cover the periods included in their annual financial statements, contain reliable and useful information. This information should be transparent and comparable across different periods, provide a solid foundation for accounting based on IFRS, and be produced at a cost that is reasonable relative to its value for users.

Using global accounting standards in financial reporting can yield various advantages. Firstly, it can enhance the precision of evaluating a firm's financial performance, as stated by Asbaugh and Pincus (2001). These authors assert that

the accuracy of financial analysts' evaluations improved following the adoption of international accounting standards (IFRS) by companies. This increased accuracy can be attributed to the detailed disclosure of financial information required by international accounting standards, which surpasses that mandated by local accounting regulations, according to Asbaugh and Pincus (2001).

The second advantage of utilizing global accounting standards is the ability to compare businesses based in different regions. For instance, it is feasible to compare firms operating in Indonesia with those in Australia because they use similar rules and accounting principles, which simplifies the comparison of financial data. This increased comparability of financial statements between companies, combined with the growing volume of financial information disclosed, can reduce the cost of capital for investors and firms.

Implementing IFRS can bring several advantages such as improving the quality of financial accounting standards (SAK), decreasing the cost of SAK, enhancing the credibility and comparability of financial reporting, improving financial transparency, increasing the opportunities for raising funds through the capital market, and enhancing the efficiency of financial report preparation. International Accounting Standards, which are also recognized as International Financial Reporting Standards (IFRS), is a single, top-notch accounting reporting standard and a principle-oriented accounting framework that involves a rigorous professional assessment with unambiguous and open disclosures about the economic essence of transactions, explications leading to specific inferences, and accounting relating to these transactions. This facilitates the comparison of financial information of entities across different countries globally for financial statement users.

Based on the known phenomena, the use of information systems has rapidly developed nowadays. One state-owned enterprise has implemented an accounting information system for its company. PT. PLN (Persero) is a State-Owned Enterprise (SOE) engaged in the electricity sector and is one of the electricity companies in Indonesia. PT PLN (Persero) is a public company engaged in the service sector, so it has a great responsibility to be able to provide the best service to the community.

The State Electricity Company (PLN) utilizes an accounting information system in terms of network configuration that can be used to communicate via Local Area Network (LAN). The information system used is GL. Magic. This GL Magic is a manual system used at PT PLN (Persero) since 2009. The system can produce accounting treatment journal records based on the PT PLN (Persero) Board of Directors' Decision No. 300.K/DIR/2009 dated December 23, 2009. Not only that, this system can also generate recognition of electricity revenue at the end of the month based on predetermined calculations.

According to Dwi Rahmayanti (2017) before the implementation of IFRS, accounting policies were in accordance with the relevant financial accounting standards. Therefore, it is anticipated that PLN can adopt IFRS for the benefit of the company. However, after the adoption of IFRS, significant changes were made to accounting policies, and PLN received support from consultants and other BUMNs to aid in the transition process.

According to Kinanthi, Yurnalis (2013) the research findings demonstrate that PT. PLN (Persero) is fully equipped to adopt IFRS, both in terms of preparation and handling the transition process. The research results were compared against

the established readiness criteria for IFRS implementation set by the relevant authority.

Based on the financial statements prepared by the management, the authors have concluded that the utilization of Financial Accounting Standards for the financial statements presentation is satisfactory. PT. PLN (Persero) Branch still employs the Statement of Financial Accounting Standards (PSAK) to present its financial reports, while PT. PLN (Persero) Center has switched to IFRS according to Marudut Marulitua Barus, Daulat Sihombing, and Jatongam Nainggolan (2016)

The effectiveness of the internal control system is expected to reduce fraud and errors that occur in the company. Accounting information systems and internal control systems must work together and be interrelated in a company. The measure of the effectiveness of this internal control system will be fulfilled if the company's internal control system can be well implemented.

In the present era of globalization, the most crucial aspect of a company that necessitates consideration is human resources (HR). HR serves as the focal point that requires attention in generating proficient and productive personnel, establishing a conducive, secure, and comfortable environment, and providing accurate and top-notch service to consumers. To enhance the quality of human resources, it is crucial to nurture the capability for advancement continually. Compared to other assets, HR is the most valuable asset of a company since it drives organizational development. HR should be managed efficiently, consistently, provided extra attention, and entitled to their rights. Moreover, HR serves as a business associate in accomplishing organizational objectives. To survive in business competition, it is imperative for companies to acquire, cultivate,

and maintain high-quality HR. The functional role of HR is highly supportive in the success of an organization, and its competence must continuously evolve in tandem with the developments of the globalization era, as Agusta and Eddy (2013) suggest.

According to the study's findings, the quality of financial reports produced by local governments is influenced by the competency of human resources and the implementation of government accounting standards (SAP). However, the adoption of the regional financial accounting system (SAKD) and the internal control system at the Regional Organizational Office (OPD) do not appear to have an impact on the quality of local government accounting information according to Laras Kusuma Pratiwi (2018)

In the implementation of the training, it is certainly inseparable from the role of the mentor or trainer. In practice, the success of a training is influenced by several factors, among others: the training material, trainer competence, and the methods used by the trainer. However, the most dominant factor is the competence of the trainer itself. Trainer competence includes the suitability of educational background, experience in providing training, and experience in implementing the training material.

Based on the above description, the author wants to examine the influence of Accounting Information System, Training, and Staff Competence on the success of implementing IFRS in PT PLN (Persero) UIP3B Sulawesi.

## **1.2 Problem Statement**

1. What is the influence of accounting information system on the success of IFRS implementation in PT PLN (Persero) UIP3 Sulawesi?
2. What is the influence of training on the success of IFRS implementation in PT PLN (Persero) UIP3B Sulawesi?
3. What is the influence of staff competence on the success of IFRS implementation in PT PLN (Persero) UIP3B Sulawesi?
4. What is the combined influence of accounting information system, training, and staff competence on the success of IFRS implementation in PT PLN (Persero) UIP3B Sulawesi?

## **1.3 Research Purposes**

1. To identify and analyze the influence of accounting information system on the success of IFRS implementation in PT PLN (Persero) UIP3B Sulawesi.
2. To identify and analyze the influence of training on the success of IFRS implementation in PT PLN (Persero) UIP3B Sulawesi.
3. To identify and analyze the influence of staff competence on the success of IFRS implementation in PT PLN (Persero) UIP3B Sulawesi.
4. To identify and analyze the combined influence of accounting information system, raining, and staff competence on the success of IFRS implementation in PT PLN (Persero) UIP3B Sulawesi.

## CHAPTER II

### Literature review

#### 2.1 Attribution Theory

The theory of attribution investigates how people interpret the reasons or causes behind events and their own behavior. In a study conducted by Ikhsan and Ishak (2005, p.55) on the application of this theory, they found that the behavior of Ehad Mangaratua Pasaribu and Satria Yudhia Wijaya was affected by both internal factors such as effort and ability, and external factors such as work difficulties or luck. The theory is put into practice through the control location variable, which is made up of two parts: internal control location and external control location. Internal control location refers to an individual's belief that their abilities, skills, and efforts can personally influence their behavior and performance, while external control location refers to an individual's belief that factors outside of their control can impact their behavior.

The attribution theory offers a fascinating insight into human conduct, centering on the actual behavior of individuals. Morissan (2013) explains that this theory delineates how people determine the underlying causes of their own or others' behavior, thereby elucidating the cognitive process that helps us comprehend our behavior and that of others.

Information systems are expected to reduce deviant behavior by management. Management tends to engage in deviant behavior to maximize personal gain. The attribution theory explains that a person's behavior in performing an action or decision is influenced by internal strength, such as ability,

and external strength, such as the environmental situation they are in. With effective internal control, the tendency to engage in fraud can be reduced.

The attribution theory explains that a person's behavior in performing an action or decision is influenced by internal strength, such as ability, and external strength, such as the environmental situation they are in. Therefore, if the information system is good, the likelihood of successfully implementing IFRS increases.

Competency pertains to the proficiency of each individual element in performing the operations of the organization. Such dedication can be achieved if every person in the organization fulfills their responsibilities and roles within the company. The attribution theory expounds on how a person's behavior in making decisions or taking actions is affected by both their internal strength or capability, such as their ability, and external factors, such as their environment. As a result, a higher level of competence and training among the employees towards the organization will lead to better implementation of IFRS within the organization.

## **2.2 Accounting Standards Applicable in Indonesia**

Dwi Martani (2012:16) described the accounting standards used in Indonesia as consisting of four main standards, also known as the four pillars of accounting standards. These standards are as follows:

1. Financial Accounting Standards (SAK), which are used for entities that have public accountability, such as those in the process of registering in the capital market or fiduciary entities that use public funds like insurance, banking, and pension funds.

2. Financial Accounting Standards for Entities without Public Accountability (SAK-ETAP), which are used for entities that do not have significant public accountability when preparing financial statements for general purposes.
3. Sharia Financial Accounting Standards (SAK Syariah), which are used for entities that conduct sharia transactions or are sharia-based entities.
4. Government Accounting Standards (SAP), which are accounting standards used to prepare financial statements for government institutions, both central and regional.

IFRS as an international standard has three main characteristics as follows:

1. Principles-Based. Standards that use Principles-Based only regulate the main things in the standard while detailed procedures and policies are left to users. Standards regulate recognition principles according to economic substance, not based on detailed provisions in contract agreement attributes. Meanwhile, rule-based standards contain detailed accounting recognition provisions. The advantage of this approach will avoid creating agreements or transactions following the rules in the recognition concept. However, Principles-Based standards require users to make appropriate assessments (adjustments) for a transaction to determine its economic substance and determine the appropriate standard for the transaction.
2. Fair Value. Accounting standards often use the concept of fair value. The use of fair value to increase the relevance of accounting information for decision making. Fair value information is more relevant because it shows current value. This is in stark contrast to the concept of historical cost that bases valuations on the main acquisition value. IFRS opens up

opportunities for more widespread use of fair value for certain items, such as fixed assets and intangible assets, by opening up the option of using fair value in addition to acquisition value. Fair value is more relevant, but acquisition cost is believed to be more reliable.

3. Disclosure. Requires more disclosure in financial statements. Disclosure is necessary so that users of financial statements can consider relevant information and need to know about what is included in the financial statements and important events related to those items. Disclosure can take the form of accounting policies, detailed breakdowns, important explanations, and commitments.

According to Situmorang (2011), the adoption of International Financial Reporting Standards (IFRS) will have an impact on all items in financial statements as well as financial ratios. One way this is demonstrated is through the use of fair value for asset measurement under IFRS. Tsalavoutas' (2010) study cited by Situmorang (2011) indicates that the implementation of IFRS in Greece had a positive impact on companies' equity and net income. The use of fair value in IFRS provides an accurate representation of a company's financial condition on the reporting date, as noted by Qomariah (2013). In PSAK 14 (Investment Property), investment property is measured using the fair value model, while in PSAK 16 (Assets), assets are initially valued at acquisition cost but may be revalued during asset measurement. This means that financial statements under IFRS provide more relevant information that accurately reflects a company's financial situation, as Situmorang (2011) points out. Additionally, IFRS prohibits the use of LIFO (Last In, First Out) in inventory measurement. Disclosing information that accurately reflects a company's financial condition can help reduce agency costs.

The Accounting Information System (AIS) is a specific component of the broader information system that is designed to gather, process, and report financial information related to business events. Its primary aim is to assist management in making decisions and to meet accountability-related responsibilities. Jogiyanto (2015:227) describes the AIS as a system that can convert business transaction data into financial information to support decision-making. The AIS spans across all of a company's operations and provides information to all its users.

Based on these definitions, we can conclude that the accounting information system is a component of a company that gathers, organizes, processes, analyzes, and communicates financial information for both external and internal parties to support decision-making.

In order to produce the necessary information for decision-makers, the accounting information system must carry out the following tasks:

1. Capture transactions and other data and input them into the system
2. Process the transaction data
3. Store data for future use
4. Generate required information through the production of reports or allowing users to access the stored data in the computer to ensure accuracy and reliability throughout the entire process.

### 2.3 Conceptual framework

This framework enables the establishment of a conceptual connection between independent and dependent variables. The study was carried out at PT PLN (Persero) UIP3B, focusing on the impact of accounting information systems, training, and staff competence as independent variables, and the successful implementation of IFRS as the dependent variable. The relationship between these variables is visually represented in the accompanying figure.

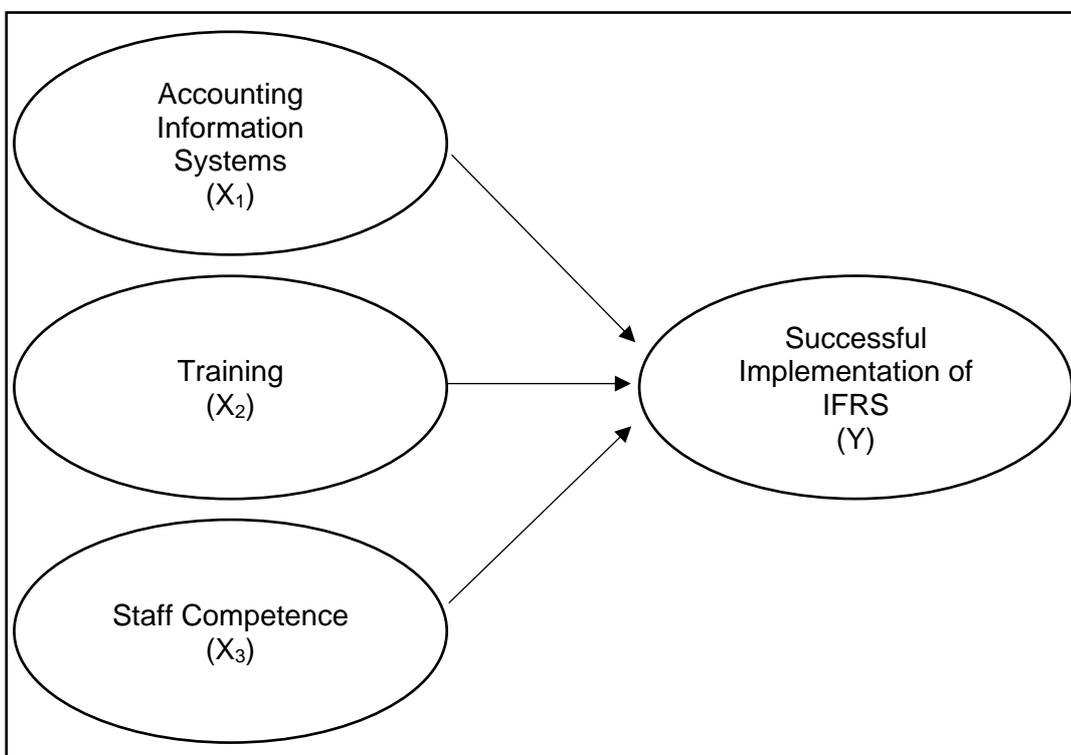


Figure 2. 1 Conceptual framework

## **2.4 Research Hypothesis**

### **2.4.1. The influence of the accounting information system on the successful implementation of IFRS at PT PLN (Persero) UIP3B Sulawesi**

An accounting information system improves the effectiveness and accuracy of financial information delivery for users of financial statements. Financial statements are crucial in achieving a company's goal of making a profit. The success of an accounting information system can be measured by how effectively it presents financial statements. According to Anggriani's (2021) research, the information system has a positive impact on financial statements. If the accounting information system is implemented adequately, it can generate high-quality financial statements that serve as a foundation for decision-making.

*H1: the accounting information system has a positive and significant effect on the implementation of IFRS.*

### **2.4.2. The effect of training on the successful implementation of IFRS at PT PLN (Persero) UIP3B Sulawesi**

Training is a process of learning that aims to enhance the performance of individuals in their respective jobs. It is a part of education that focuses on improving skills and acquiring knowledge outside the formal education system, with an emphasis on practical application rather than theoretical knowledge. According to Nugrohadi and Yuyetta (2014), training has a positive and substantial impact on the implementation of IFRS. To prepare successful financial reports, training for financial report preparation is essential to improve and develop individual

capabilities, which helps to achieve the necessary skills and abilities for financial report preparation in their company.

*H2: Staff training has a positive and significant effect on the implementation of IFRS.*

#### **2.4.3. The influence of staff competence on the successful implementation of IFRS at PT PLN (Persero) UIP3B Sulawesi**

The competency of accounting staff is a critical factor in creating financial statements that are of high quality and provide valuable information to financial statement users. The process of preparing financial statements is crucial in determining an organization's performance and existence in a specific period. If the accounting staff lacks the necessary competencies, the implementation of government accounting standards will not be effective and will not result in financial statements that provide the required quality of information to financial statement users. Nugrohadhi and Yuyetta (2014) found that competency has a positive and meaningful impact on the application of IFRS.

*H3: Staff competency has a positive and significant effect on the application of IFRS.*

#### **2.4.4. The influence of accounting information systems, training and staff competence together on the success of IFRS implementation at PT PLN (Persero) UIP3B Sulawesi**

*H4: Accounting information system, training, and staff competence together have a positive and significant influence on the implementation of IFRS.*

**Table 2. 1 Previous Research**

<b>No</b>	<b>Previous Research</b>	<b>Research Title</b>	<b>Research variable</b>	<b>Research result</b>
1.	Laras Kusuma Pratiwi (2018)	The Effect of HR Competence, Information Technology and Incentives on the Implementation of Accrual-Based Government Accounting Standards with Motivation as a Moderating Variable.	<p>Independent Variables: Competence, Information Technology, Incentives, Motivation</p> <p>Dependent Variable: Implementation of Accrual-Based Government Accounting Standards</p>	The results of this study indicate that the competence of human resources, the application of government accounting standards (SAP) affects the quality of local government financial reports, while the application of the regional financial accounting system (SAKD), the internal control system for the quality of local government accounting information at the Regional Organizational Office ( OPD) has no effect on the quality of local government accounting information.

No	Previous Research	Research Title	Research variable	Research result
2.	Dwi Rahmayanti (2017)	Analysis of Accounting Policies Before and After Adoption of IFRS and Its Implementation After Adoption of IFRS (Case Study at PT. PLN (Persero) and Subsidiaries)	Independent Variables: Management Weighing, HR Readiness Dependent Variables: Analysis of Accounting Policies Before and After Adoption of IFRS and Application of IFRS	Accounting policies prior to IFRS have followed the applicable financial accounting standards, so PLN is expected to be able to adopt IFRS for the good of the company itself. The accounting policies after IFRS underwent quite a lot of changes, so that PLN was assisted in its implementation by consultants and other BUMNs.
3.	Ramadhan & Alpi (2019)	The Influence of Application of Government Accounting Standards on the Quality of Presentation of Financial Statements in the Government of Serdang Bedagai Regency	Independent Variables: SAP implementation Dependent Variables: Quality of Presentation of Financial Statements	The application of SAP has a positive effect on the quality of presentation of financial statements at the Regional Financial and Asset Management Agency, Serdang Bedagai Regency.
4.	Kinanthi, Yurnalis (2013)	Analysis of the Application of International Financial Reporting Standards	Independent Variable: Knowing the Company's	The results of the research show that PT. PLN (Persero) is ready in all respects, both in

No	Previous Research	Research Title	Research variable	Research result
		(IFRS) at PT. PLN (Persero)	Preparation, Readiness, and Process in Facing Full IFRS Adoption  Dependent Variables: Application of IFRS at PT. PLN (Persero)	preparation and in the process of facing full IFRS adoption. This can be seen from the results of the research compared to the readiness criteria for implementing IFRS that have been set by the competent authority.
5.	Marudut Marulitua Barus, Daulat Sihombing, Jatongam Nainggolan (2016)	Application of International Financial Reporting Standards (IFRS) in Presentation of Financial Statements at PT. PLN (Persero) Medan Branch	Independent Variables: Comparison of Financial Statements Dependent Variables: Application of IFRS-Based Financial Accounting Standards	The application of Financial Accounting Standards to the presentation of financial statements is quite good, this can be concluded by the authors from the results of the financial statements prepared by the management. In its application, PT. PLN (Persero) Medan Branch still uses the Statement of Financial Accounting Standards (PSAK) in presenting its financial reports. Meanwhile PT. PLN (Persero) Center has referred to IFRS