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Towards 2027: Mapping the Readiness of Human Resources, Systems, and Data of Public Accountability Entities in Implementing PSAK 118

Nasyatha Salsalizah Lubis[1], Mukhtaruddin[2], Rina Tjandrakirana dp[3], Umi Kalsum[4]
[1,2,3,4] Department of Accounting, Sriwijaya University, Indonesia
*Corresponding author: nasyathasl@gmail.com

Abstract

The implementation of PSAK 118 on Presentation and Disclosure in Financial Statements introduces significant changes to financial reporting practices for publicly accountable entities. The standard replaces PSAK 201 and is effective for annual reporting periods beginning on or after January 1, 2027. This study aims to analyze the readiness required to implement PSAK 118 in response to changes in financial statement presentation and disclosure. The study employs a descriptive qualitative approach using document analysis and literature review based on secondary data. The data are obtained from official publications of the Indonesian Institute of Accountants, professional publications, and relevant previous studies. The analysis focuses on human resource readiness, accounting information systems, financial data, reporting policies and procedures, statement of profit or loss presentation, disclosure of management-defined performance measures (MPMs), and information aggregation and disaggregation. The findings indicate that implementing PSAK 118 requires an integrated preparation process involving improvements in human resource competencies, system evaluation and account mapping, preparation of comparative information, and adjustments to reporting policies and procedures. A gap analysis is necessary to identify the adjustments required before the standard becomes effective. As the study relies on secondary data, it identifies key readiness areas that require attention rather than measuring the actual readiness of all publicly accountable entities. This study is expected to provide an initial reference for planning the transition to PSAK 118.

Keywords: PSAK 118; Implementation Readiness; Financial Statement Presentation; Disclosure; Publicly Accountable Entities.

INTRODUCTION

The development of accounting standards not only shows technical changes in reporting, but also reflects the changing need for more relevant, transparent, and comparable financial information. These developments are also inseparable from the

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process of convergence of Indonesian accounting standards with international standards (Chandritike & Yusnaini, 2026).

Changes to accounting standards are an important part of efforts to improve the quality, transparency, relevance, and comparability of financial information. These changes are necessary so that financial statements are able to provide more useful information for users, especially investors and creditors in making economic decisions. One of the important changes in financial reporting standards in Indonesia is the issuance of PSAK 118: Presentation and Disclosure in Financial Statements. This standard refers to IFRS 18 Presentation and Disclosure in Financial Statements and was ratified by the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI) on May 28, 2025. PSAK 118 will replace PSAK 201 and will take effect from January 1, 2027 (Indonesian Institute of Accountants [IAI], 2025b).

PSAK 118 brings significant changes to the presentation and disclosure of financial statements. These changes are mainly seen in income statements and notes on financial statements. In income statements, entities are required to classify income and expenses into the categories of operations, investments, funding, income tax, and discontinued operations. In addition, PSAK 118 introduces subtotals of operating profit (loss) as well as profit (loss) before funding and income taxes. The changes are intended to result in a more consistent structure of income statements and improve the comparability of financial information between entities (IAI, 2025b).

The changes are not only related to the format of income statements. PSAK 118 also introduces the disclosure of Management-defined Performance Measures (MPMs). The disclosure aims to provide information on the performance measures used by management in communicating its views on the financial performance of entities. In addition, PSAK 118 strengthens the principle of aggregation and disaggregation of information so that information with similar characteristics can be appropriately aggregated, while information with different characteristics needs to be disaggregated if necessary to provide material information for users of financial statements (IAI, 2024a; IAI, 2025b).

The implementation of PSAK 118 cannot therefore be viewed as just a technical change in the preparation of financial statements. These changes have the potential to affect various processes that support financial reporting, including account mapping, chart of accounts structure, data collection, accounting information systems, accounting policies, reporting procedures, and the preparation of comparative information. KPMG Indonesia (2025) explained that PSAK 118 brings changes to the structure of income statements, disclosure of performance measures determined by management, and the principles of

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aggregation and disaggregation. This shows that entities need to make preparations before the standards come into effect.

The readiness aspect is increasingly important because PSAK 118 takes effect on January 1, 2027 and its implementation requires preparation of comparative information. PwC Indonesia (2025) explained that PSAK 118 is implemented retrospectively so that entities need to prepare the necessary information from the period before the effective date to meet the needs of presenting comparative information in the first year of implementation. This condition shows that preparation should not be done after the standard comes into effect, but needs to be done early through impact identification, data mapping, system evaluation, and adjustment of policies and reporting procedures.

Internationally, IFRS 18 which is the reference for PSAK 118 was issued by the IASB in April 2024 and is effective for reporting periods beginning on or after January 1, 2027 (Dey & Dey, 2025). Because its implementation is retrospective and requires the representation of comparative information, entities are encouraged to start the transition early to be ready by the effective date (Grant Thornton, 2025).

In the context of public accountability entities, this readiness is increasingly important because the quality of presentation and disclosure of financial statements is related to the information needs of financial statement users. PSAK 118 is directed to improve corporate communication with investors through the presentation of more structured information and more informative disclosure (IAI, 2025b). Therefore, entities need to understand changes in standards while identifying internal aspects that are potentially affected by the implementation of PSAK 118.

The study of changes towards PSAK 118 also shows that the implementation of new standards can present challenges in the aspects of human resources, information systems, and the complexity of implementing principles-based standards. Akbar and Nawangsari (2025), through a systematic literature review on the implementation of IFRS in PSAK in Indonesia, identified the limitations of human resource competence, information technology infrastructure, the complexity of principles-based standards, and differences in the regulatory environment as some challenges in the implementation of accounting standards. These findings are relevant to be used as a basis for assessing the readiness of entities to face PSAK 118, even though PSAK 118 has specific characteristics and scope of changes.

Recent international studies reinforce these findings. Djemai (2025) assesses IFRS 18 as a real improvement over IAS 1, but presents implementation challenges, especially in a weak regulatory environment, so he recommends strengthening professional capacity and gradually implementing standards. Oyedokun et al. (2025) also discuss the challenges,

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implications, and implementation roadmap of IFRS 18 to financial performance reporting, suggesting that implementation preparation is a concern in various countries.

On the other hand, the study of PSAK 118 in Indonesia is still relatively developing because this standard will only be ratified in 2025 and will only take effect in 2027. IAI's publication shows that the process of preparing PSAK 118 has been ongoing since the Exposure Draft stage in 2024 and involves discussions on aggregation and disaggregation, presentation of income statements, UKTM, and transition provisions (IAI, 2024a, 2024b, 2024c). These conditions indicate the need to develop a study that not only explains the changes in the provisions of PSAK 118, but also identifies aspects of readiness that need to be considered by entities before the standard is implemented.

Based on these conditions, there is a research gap in the form of the need for an analysis that links changes in the provisions of PSAK 118 with the readiness for its implementation more comprehensively. Readiness is not only related to changes in the presentation of income statements, but also includes human resources, information systems and accounting data, reporting policies and procedures, presentation of comparative information, UKTM, and aggregation and disaggregation of information. Therefore, studies that utilize standard documents, professional publications, financial reports, and previous research results are needed to provide an overview of the areas that need to be prepared before PSAK 118 takes effect.

This study aims to analyze the readiness of the implementation of PSAK 118 in the face of changes in the presentation and disclosure of financial statements in public accountability entities. The research uses a qualitative descriptive approach by utilizing secondary data through documentation studies and literature studies. Data sources include PSAK 118 documents, publications and documents of the Indonesian Institute of Accountants, relevant professional publications, financial statement documents and entity disclosures, as well as previous research results related to IFRS 18 and PSAK 118.

The analysis is focused on several key aspects, namely the readiness of human resources, the readiness of accounting systems and data, changes in the presentation of income statements, disclosure of SMEs, aggregation and disaggregation of information, as well as adjustments to financial reporting policies and procedures. The results of the study are expected to provide a more systematic picture of the areas that need to be prepared by public accountability entities before PSAK 118 takes effect. In addition to contributing to the development of accounting studies in Indonesia, this research is expected to be a consideration for entities in developing transition strategies and improving the readiness of the financial reporting process.

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THEORETICAL STUDIES

PSAK 118: Presentation and Disclosure in Financial Statements

PSAK 118 is a financial accounting standard that regulates the principles of presentation and disclosure of information in financial statements. This standard was ratified by the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI) on May 28, 2025 and will replace PSAK 201: Presentation of Financial Statements. PSAK 118 is effective for the annual reporting period beginning on or after January 1, 2027 (IAI, 2025b). PSAK 118 refers to IFRS 18 Presentation and Disclosure in Financial Statements (IFRS Foundation, 2024a), so its implementation is part of efforts to align Indonesian accounting standards with the development of international financial reporting standards.

PSAK 118 aims to improve the quality of financial information communication to users of financial statements, especially through the presentation of more structured information and more informative disclosure. This standard brings changes, especially to income statements and notes on financial statements. IAI (2025b) explains that these changes include the classification of income and expenses into certain categories, the presentation of operating profit subtotals, and the disclosure of performance measures of management statements. With these changes, financial statements are expected to provide more consistent information and increase comparability between entities.

Presentation of Income Statement

One of the key changes in PSAK 118 relates to the presentation of income statements. PSAK 118 establishes a more organized structure of income statements by classifying income and expenses into operation, investment, and funding categories, as well as income tax and discontinued operating tax categories. In addition, entities are required to present subtotals of operating profit or loss and profit or loss before funding and income taxes (IAI, 2025b).

These changes have consequences for the process of grouping transactions and accounts used by the entity. KPMG Indonesia (2025) explained that changes in the structure of the income statement are one of the important areas in preparation for the implementation of PSAK 118. Entities need to understand how transactions that have been recorded will be mapped into categories determined by the new standard.

Thus, the readiness of the presentation of income statements can be understood as the ability of the entity to adjust the account structure, transaction classification, reporting system, and financial statement preparation process in accordance with the provisions of

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PSAK 118. This readiness is important so that changes in standards do not cause misclassifications or inconsistencies in the presentation of financial information.

Management Settings Performance Measure Disclosure

PSAK 118 introduces provisions regarding Management-defined Performance Measures (MPMs). UKTM is a performance measure used by management to communicate its views on certain aspects of an entity's financial performance. PSAK 118 regulates the disclosure of UKTM to increase transparency and help users understand the performance measures used by management (IAI, 2025b).

The disclosure of UKTM is one of the important changes because the performance measures used by management are often the concern of investors and users of financial statements. Through more structured disclosures, users of financial statements can understand how management views the financial performance of entities as well as the relationship of those measures to the measures specified in accounting standards.

PwC Indonesia (2025) explained that PSAK 118 expands attention to the performance measures used by management in public communication. Therefore, entities need to identify the performance measures used, evaluate the basis for their calculations, and prepare the information needed to meet the disclosure requirements.

2.4 Information Aggregation and Disaggregation

In addition to changes in the presentation of income statements and UKTM, PSAK 118 pays attention to the principles of aggregation and disaggregation of information. This principle is related to how financial information is grouped or separated in financial statements and notes on financial statements so that material information can still be understood by users.

Aggregation is necessary when the posts have similar characteristics so that their presentation together can provide more relevant information. On the other hand, disaggregation is necessary when the aggregation of information can reduce the ability of financial statement users to understand the nature or characteristics of a transaction. Thus, the presentation of information does not only consider quantitative aspects, but also the characteristics and materiality of the information.

IAI (2025b) places aggregation and disaggregation as one of the important parts in the changes in the presentation and disclosure of PSAK 118. The application of these principles requires entities to re-evaluate information that has been combined or presented separately to fit the purpose of presenting information in the new standard.

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To assist in implementation, IAI (2026) through the Implementation Bulletin Vol. 12 contains explanations related to PSAK 118, including examples of materiality considerations and examples of disclosure of information disaggregation in notes on financial statements. These materials are explanatory and do not add, subtract, or change standard requirements.

Accounting Information and Data Systems

Accounting information systems have an important role in providing information needed in the financial reporting process and need to be adjusted to the information needs of the organization (Hakiki et al., 2024). The implementation of new accounting standards is inseparable from the readiness of accounting information systems and data. Changes in classification and disclosure requirements in PSAK 118 may require adjustments to the structure of the chart of accounts, data collection system, consolidation process, and financial report preparation mechanism.

KPMG Indonesia (2025) shows that the changes introduced by PSAK 118 can have an impact on financial reporting systems and processes. Entities need to identify the available data and compare it with the data needed based on the new standard. If the existing system is not able to provide the necessary information, system adjustments need to be made before the implementation period.

Data readiness is also important because the retrospective implementation of PSAK 118 requires comparative information. PwC Indonesia (2025) explained that the need for comparative information causes entities to need to prepare data before the effective date. Thus, data mapping and system evaluation are an important part of the transition process to PSAK 118.

Human Resource Readiness

Human resource readiness is an important aspect in the implementation of accounting standard changes. Understanding of the new provisions is needed so that the process of transaction identification, account classification, report preparation, and disclosure can be carried out in accordance with applicable standards.

PSAK 118 brings changes to several aspects of financial reporting, so professionals involved in the process of preparing financial statements need to understand the difference between PSAK 201 and PSAK 118. This understanding is not only related to standard theory, but also the ability to translate standard provisions into the financial reporting process.

In the context of implementing PSAK 118, the readiness of human resources can be seen from the ability to understand changes in standards, identify impacts on the reporting process, conduct account and data mapping, and adjust internal policies and procedures.

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Therefore, improving competencies through socialization, training, and learning about PSAK 118 is part of the preparation for the implementation of standards.

Readiness for the Implementation of PSAK 118

Based on this theoretical description, readiness to implement PSAK 118 can be understood as a condition when the entity already has the necessary capabilities and resources to implement the new provisions appropriately. This readiness not only includes understanding human resources, but also includes the readiness of systems, data, policies, procedures, presentation, and disclosure of financial statements.

Deployment readiness can be described through several key aspects as shown in Table 1.

Table 1. Aspects of PSAK 118 Implementation Readiness

No.	Readiness Aspects	Focus to Prepare for
1	Human Resources	Understanding and competence of PSAK 118
2	Information system	System adjustment and chart of accounts
3	Accounting data	Data mapping and comparative information readiness
4	Policies and procedures	Adjustment of reporting policies and procedures
5	Presentation of income statement	Classification of operations, investments, funding, taxes, and operations discontinued
6	Subtotal Income Statement	Presentation of operating profit/loss and profit/loss before funding and tax
7	UKTM/MPMs	Identification and disclosure of management settings performance measures
8	Aggregation and disaggregation	Determination of the level of grouping and separation of information
9	Comparative information	Data readiness for retrospective deployment

Source: Processed based on IAI (2025b), KPMG Indonesia (2025), and PwC Indonesia (2025).

Based on this framework, the readiness of the implementation of PSAK 118 in this study was analyzed through relevant documents and literature. The approach allowed the

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study to identify changes and preparation needs based on the provisions of the standard as well as information available in various secondary sources, without using interview data. Thus, the theoretical study is the basis for analyzing the readiness of public accountability entities in dealing with changes in the presentation and disclosure of financial statements due to the implementation of PSAK 118.

Previous Research

Previous research was used to show the progress of studies regarding changes in standards for the presentation and disclosure of financial statements, especially those related to IFRS 18 and PSAK 118. Because PSAK 118 will only be ratified in 2025 and will come into effect on January 1, 2027, research that specifically discusses PSAK 118 in Indonesia is still relatively limited. Therefore, previous research in this study also includes research that discusses IFRS 18, changes in the presentation of income statements, and the implications of the application of accounting standards on the quality of financial information.

Table 2. Previous Research

No.	Researcher and Year	Research Focus	Research Results	Research Gap
1	Akbar & Nawangsari (2025)	Examining the challenges and opportunities for IFRS implementation in PSAK in Indonesia through a systematic literature review.	The implementation of IFRS-based standards in Indonesia faces challenges in the form of human resource competence, information technology infrastructure, complexity of principles-based standards, and differences in the regulatory environment.	The study discusses the implementation of IFRS in general and has not specifically identified the readiness of entities in dealing with PSAK 118, especially in the presentation of income and loss, UKTM, aggregation-disaggregation, and comparative information.

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No.	Researcher and Year	Research Focus	Research Results	Research Gap
2	Azmi (2026)	Analyze the impact of PSAK 118 on the cost of processing disclosure information in the Indonesian capital market using the disclosure processing cost framework.	PSAK 118 is expected to reduce the cost of acquiring information through a more structured structure of income statements, reduce the cost of awareness through UKTM disclosure, and reduce integration costs through increased information disaggregation.	The research focuses on the consequences of PSAK 118 on the cost of processing information of financial statement users, rather than on the internal readiness of entities in preparing human resources, systems, data, policies, and reporting procedures.
3	Kusuma & Ratih (2026)	Analyze the relationship between operating income as a subtotal required by IFRS 18/PSAK 118 and the company's value.	The presentation of operating income as a new subtotal has relevance to the analysis of the company's performance and value.	The research focuses more on the consequences of operating profit subtotal information on the company's value and has not discussed the entity preparation process before PSAK 118 is implemented.

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No.	Researcher and Year	Research Focus	Research Results	Research Gap
4	Natasya & Ramadhan (2026)	Analyze the impact of PSAK 118 on the financial statement template of securities companies in the OJK e-reporting system.	The amendment to PSAK 118 has implications for the structure and format of financial report presentation that needs to be considered in the electronic reporting system of securities companies.	The research focuses on securities companies and e-reporting templates, while this study examines the readiness of implementation more broadly, including human resources, systems, data, policies, presentation, and disclosure.
5	Indonesian Institute of Accountants (2025b)	Explain the ratification of PSAK 118, the main changes compared to PSAK 201, and the effective date of implementation.	PSAK 118 replaces PSAK 201 and changes mainly the presentation of income statements and notes on financial statements, including the classification of income and expenses, subtotal operating profit, and UKTM disclosure.	IAI's publication is a standard source and is not yet a research study that specifically maps the readiness to implement PSAK 118 in public accountability entities.

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No.	Researcher and Year	Research Focus	Research Results	Research Gap
6	Djemai (2025)	Analyze IFRS 18's new framework for the presentation and disclosure of financial statements and their implementation challenges, through a literature review and comparative analysis.	IFRS 18 is a real improvement over IAS 1, but poses implementation challenges, especially in a weak regulatory environment; recommended practical guidance, professional capacity building, and phased implementation.	The study is conceptual and comparative, and has not mapped the dimensions of the entity's internal readiness in the context of PSAK 118 in Indonesia.
7	Dey & Dey (2025)	Outlines the changes that IFRS 18 (Ind US 118 in India) has brought to the preparation of financial statements globally and in India.	IFRS 18 introduces an income statement structure with subtotals of operating profit and earnings before funding and income taxes, disclosure of MPM in a single record, and aggregation and disaggregation based on the nature of the information.	The research is descriptive and focuses on the provisions of IFRS 18/Ind AS 118 in India, not on the readiness of entities in Indonesia.

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No.	Researcher and Year	Research Focus	Research Results	Research Gap
8	Bnilam (2026)	Examine the views of the management and compiler of the annual report of the Iraqi banking sector on management-determined performance measures (MPM) based on IFRS 18, through 100 questionnaires (89 valid).	Subgroup posts of income statements (operations, investments, funding) need to provide indicators that measure managerial performance; otherwise, their publication may mislead users of financial statements.	The research focuses on MPM in the Iraqi banking sector, not covering the readiness of human resources, systems, data, and policies and procedures in the context of PSAK 118.
9	Cesar & Khomsiyah (2025)	Analyze the readiness of general insurance companies to implement PSAK 117 and its impact on the presentation of financial statements through qualitative case studies (interviews, observations, documentation).	The company has begun to prepare for implementation; the impact is in the form of changes in presentation, disclosure, and chart of accounts, while data processing and resources in the actuarial, accounting, and IT departments are still limited.	The study discussed PSAK 117 in one insurance company, not PSAK 118 in a broader public accountability entity.

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No.	Researcher and Year	Research Focus	Research Results	Research Gap
10	Maruszewska & Tuszkiewicz (2024)	Outlining the scope limits of MPM based on the exposure draft of the IAS 1 replacement standard and consultation documents, supplemented by case studies.	The scope of MPM to be introduced in IFRS is limited compared to the various performance measures discussed in the literature.	The research focuses on the limitations of the MPM concept, not yet discussing the readiness of human resources, systems, data, and policies and procedures.
11	Han et al. (2026)	Examining the implications of the redefinition of operating profit in IFRS 18 on transfer pricing of multinational companies through a systematic literature review.	The residual IFRS 18 approach to determining operating profit creates volatility in the profit level indicator that is important for the implementation of transfer pricing.	The research focuses on the transfer pricing of multinational companies, not on the readiness to implement PSAK 118.

Source: Processed from Akbar and Nawangsari (2025), IAI (2025b), Azmi (2026), Kusuma and Ratih (2026), Natasya and Ramadhan (2026), Djemai (2025), Dey and Dey (2025), Bnilam (2026), Cesar and Khomsiyah (2025), Maruszewska and Tuszkiewicz (2024), and Han et al. (2026).

3. RESEARCH METHODS

3.1 Types and Approaches to Research

This study uses a qualitative descriptive approach with documentation study methods and literature studies (Creswell & Creswell, 2023). This approach is used to analyze the

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readiness of the implementation of PSAK 118 in the face of changes in the presentation and disclosure of financial statements in public accountability entities.

Data Types and Sources

The data used are secondary data obtained from official documents, professional publications, and scientific literature relevant to PSAK 118 and IFRS 18. The data source was selected by considering the relevance to the research objectives, the credibility of the issuer, and the relevance of the information to the presentation and disclosure of financial statements.

Research data sources include:

1. Standard documents and official publications, especially the PSAK 118 document, publications of the Indonesian Institute of Accountants including the Implementation Bulletin (IAI, 2026), and information on the ratification process and application of standards.
2. Professional publications, such as KPMG Indonesia, PwC Indonesia, Grant Thornton, and Rödl & Partner publications that discuss changes in the presentation of income statements, disclosure of performance measures of management statements, and the implications of the implementation of PSAK 118 on financial reporting systems and processes (Grant Thornton, 2025; KPMG Indonesia, 2025; PwC Indonesia, 2025, 2026; Rödl & Partner, 2026).
3. Previous scientific and research articles, which discuss PSAK 118, IFRS 18, changes in the structure of income statements, aggregation and disaggregation of information, and readiness to implement accounting standards.
4. Financial statement documents and entity disclosures, where available and relevant to support the analysis of information presentation needs and the application of new provisions.

Data Collection Techniques

Data collection was carried out through documentation studies and literature studies. Documentation studies were carried out by examining official documents related to PSAK 118, including information on standard endorsements, provisions for presentation and disclosure, and publications explaining changes to PSAK 201. Literature studies were carried out by identifying and reviewing professional publications and scientific articles relevant to the research objectives.

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The data collection process is carried out through three stages. First, identifying sources related to PSAK 118 and IFRS 18. Second, selecting sources based on the relevance of the topic, the credibility of the issuer, and the availability of traceable information. Third, recording relevant information and classifying it based on the focus of the research analysis.

Source selection criteria include: (1) discussing PSAK 118, IFRS 18, or aspects relevant to changes in the presentation and disclosure of financial statements; (2) coming from an identifiable authoritative source, professional publication, or scientific publisher; (3) containing information relevant to the purpose of the research; and (4) being traceable to support the analysis process.

Focus of Analysis

The analysis of the readiness for the implementation of PSAK 118 was carried out based on the aspects identified from the standard documents and relevant literature. These aspects include:

1. Human resources, especially the need for understanding and competence regarding changes to PSAK 118.
2. Accounting information systems, especially the need to adjust the system and account structure to support the classification and presentation of financial information.
3. Accounting data, especially the availability, mapping, and readiness of comparative information.
4. Reporting policies and procedures, especially the need for evaluation and adjustment of internal policies and procedures.
5. Presentation of income statements, especially the classification of income and expenses and the presentation of subtotals required by PSAK 118.
6. Management Indicator Performance Measures (UKTM/MPMs), especially identification and disclosure needs in accordance with standard provisions.
7. Aggregation and disaggregation of information, especially the determination of the level of grouping and separation of information in financial statements.
8. Comparative and transition information, especially the need for data preparation in accordance with the provisions of the implementation of PSAK 118.

These aspects are used as a framework for organizing and interpreting information from secondary sources. These aspects are not statistically measured variables, but analysis categories to identify the need to prepare for the implementation of PSAK 118.

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Data Analysis Techniques

Data is analyzed using qualitative descriptive techniques through four stages. First, data selection, which is selecting information that is relevant to the objectives and focus of the research. Second, data grouping, which is organizing information based on aspects of readiness for the implementation of PSAK 118. Third, analysis and comparison, which is comparing the provisions in official documents with explanations in professional publications and previous research to identify changes, implications, and preparation needs. Fourth, drawing conclusions, which is compiling a synthesis of readiness aspects that need to be considered by public accountability entities.

Data Validity and Traceability

The reliability of the analysis is maintained through the selection of credible sources, recording the origin of information, and comparing information from several relevant documents. Every information used in the discussion needs to be traceable to its source of origin so that the basis of analysis and drawing conclusions can be re-examined. This study did not use interview triangulation because it did not involve informants or primary data collection. Consistency checks were carried out through a comparison of documents and written literature, while still distinguishing the official provisions of the standard from the interpretation or analysis submitted by supporting sources.

RESULTS AND DISCUSSION

Research Results

Based on the results of documentation studies and literature studies, the readiness to implement PSAK 118 in public accountability entities needs to be understood as an adjustment process that includes aspects of human resources, accounting information systems, financial data, financial report presentation, disclosure, and internal policies and procedures. This analysis refers to the provisions of PSAK 118 which was ratified by the Indonesian Institute of Accountants (IAI) on May 28, 2025 and will be effective for the annual period beginning on or after January 1, 2027 (IAI, 2025b). PSAK 118 replaces PSAK 201 and brings important changes in the presentation and disclosure of financial statements. Based on the standard documents and professional publications reviewed, there are several aspects that entities need to prepare for before the standard is implemented.

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Human Resource Readiness

Human resources are one of the aspects that need to be considered in the process of preparing for the implementation of PSAK 118. Changes in standards require parties involved in the preparation of financial statements to understand the classification of income and expenses, the presentation of performance subtotals, the disclosure of performance measures set by management, as well as the principles of aggregation and disaggregation of information.

An understanding of the existence of new standards needs to be followed by the ability to apply them in the financial reporting process. Therefore, entities need to identify training needs for accounting staff, finance, management, and other parties related to the preparation and delivery of financial information.

Readiness of Accounting Information Systems and Financial Data

The readiness of the accounting information system is one of the important aspects because the system must be able to provide the data needed for the process of classification, aggregation, and presentation of financial information. The development of an accounting information system needs to consider the needs of information and the system's ability to support the organization's reporting process (Hakiki et al., 2024).

Changes in the classification of income and expenses have the potential to affect the grouping of accounts and the process of processing financial data. Therefore, entities need to review the ability of the accounting information system to produce information in accordance with the categories and subtotals required by PSAK 118.

Changes in the Presentation of Income Statement

One of the key changes to PSAK 118 relates to the structure of income statements. This standard introduces the classification of income and expenses into the categories of operations, investments, funding, income tax, and discontinued operations. PSAK 118 also regulates certain subtotals, including operating profit and earnings before funding and income taxes, in accordance with the provisions of the standard (IAI, 2025b; KPMG Indonesia, 2025).

The change requires entities to review the way transactions are grouped and presented. The grouping of accounts that has been used needs to be compared with the new provisions so that the information presented matches transaction characteristics and standard requirements.

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Readiness to Disclose Management-Determined Performance Measures

Another aspect that needs to be considered is the disclosure of Management-defined Performance Measures (MPM), which in Indonesian can be called management-defined performance measures (UKTM). PSAK 118 regulates certain disclosures regarding management-defined performance measures and falls within the scope of standard requirements.

Entities need to identify performance measures that management communicates to the public and evaluate whether they meet MPM criteria. If they meet the criteria, entities need to prepare the required information, including explanations that help users understand those performance measures and how they relate to the numbers in the financial statements.

The readiness of this disclosure requires coordination between the accounting, finance, management, and parties responsible for the company's performance communication. The goal is that the information submitted to the users of the financial statements can be explained adequately and consistent with the provisions of PSAK 118 (IAI, 2025b; KPMG Indonesia, 2025).

Information Aggregation and Disaggregation Readiness

PSAK 118 also pays attention to the principles of aggregation and disaggregation of information. Aggregation is related to the aggregation of information that has similar characteristics, while disaggregation is related to the separation of information so that relevant differences can be understood by users of financial statements.

In preparation for the implementation of standards, entities need to evaluate whether the grouping of revenues, expenses, and other information has presented an adequate picture. Information that is too much aggregated can hide important differences, while overly detailed presentation can reduce the readability of reports.

Therefore, determining the level of information details needs to consider the characteristics of the transaction, materiality, and the needs of the financial statement user. This evaluation needs to be carried out on the main report and notes on the financial statements so that the presentation of information remains relevant, clear, and easy to understand (IAI, 2025b; KPMG Indonesia, 2025).

Readiness of Policies, Procedures, and Internal Controls

The implementation of PSAK 118 also needs to be supported by appropriate reporting policies and procedures. Entities need to review transaction recording procedures,

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account grouping, preparation of income statements, preparation of records on financial statements, review process, and approval of financial statements.

The implementation of changes in reporting standards also needs to be supported by internal control and an adequate management control system. This control is needed to ensure that the process of collecting, processing, and presenting information runs consistently (Sianturi et al., 2026). Therefore, the readiness to implement PSAK 118 is not only related to the understanding of accounting, but also to the readiness of the organization's internal procedures and controls.

Such reviews are necessary to ensure that standard changes are consistently implemented in the reporting process. Internal policies that are not yet compliant need to be updated, while the responsibilities of each department need to be clearly defined so that the transition process can be managed properly. Based on the documents and literature studied, the preparation for the implementation of PSAK 118 can be summarized in the following dimensions.

Table 3. Dimensions of PSAK 118 Implementation Readiness

No.	Readiness dimensions	Aspects to be studied	Preparation direction
1	Human Resources	Understanding of changing standards and technical capabilities	Socialization, training, and responsibility sharing
2	Accounting Information System	Account structure, account mapping, and system output	Evaluation of the system and necessary adjustments
3	Financial data	Completeness, consistency, and availability of historical data	Data quality check and comparative information preparation
4	Presentation of income statement	Classification of income and required expenses and subtotals	Transaction mapping and report format review
5	MPM/UKTM Disclosure	Identify management-defined performance measures	Evaluation of performance measures and preparation of disclosures

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No.	Readiness dimensions	Aspects to be studied	Preparation direction
6	Aggregation and disaggregation	Grouping level suitability and information details	Review of the presentation of information on main reports and notes
7	Policies and procedures	Compliance with accounting guidelines and reporting flows	Updates to internal policies, procedures, and controls
8	Internal coordination	Involvement of the accounting, finance, management, and information technology sections	Role assignment and transition schedule
9	Transition planning	Gap between running practice and PSAK 118 requirements	Preparation of work plans and monitoring of implementation

Source: Processed by the author based on IAI (2025b), KPMG Indonesia (2025), and PwC Indonesia (2025).

Table 3 is an analytical framework that is compiled based on documents and literature, not the results of direct measurements of a specific company's level of readiness. Thus, the table can be used as an initial reference for entities to evaluate aspects that need to be prepared before the implementation of PSAK 118.

Discussion

PSAK 118 and Changes in Financial Reporting Requirements

The results of the document review show that the implementation of PSAK 118 needs to be understood as a change in the presentation and disclosure of financial information, not just a change in the format of the report. Changes in the classification of income and expenses, presentation of subtotals, disclosure of MPM, and the application of the principles of aggregation and disaggregation require entities to review the processes that support the preparation of financial statements.

IAI (2025b) explained that PSAK 118 replaces PSAK 201 and will be effective from January 1, 2027. The provision provides time for entities to study the new requirements, identify impacts on reporting, and develop a transition plan. However, the existence of

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preparation time does not in itself indicate that all entities are ready. The readiness level of each entity still needs to be assessed based on the conditions and documentation available. From a financial reporting perspective, a more targeted structure is expected to help users understand the performance of entities and improve the comparability of information. These benefits will be more likely to be achieved if data, systems, policies, and reporting processes support the consistent application of standards.

The Relationship of Human Resources, Systems, and Data Readiness

The readiness of human resources, information systems, and data are interrelated aspects. Accounting staff's understanding of the new standard needs to be supported by a system that is able to produce the information needed. On the other hand, an adjusted system does not necessarily produce the right report if users do not understand the applicable classification and disclosure requirements.

For example, changes in the classification of income and expenses may require a review of account mapping. This process requires the involvement of parties who understand the transaction, accounting policies, and information systems used. If adjustments are only made to the report format without reviewing the data source and recording process, the risk of inconsistency in presentation may still arise. Standard changes will be difficult to implement optimally if the readiness of human resources is not followed by the readiness of the information system and the availability of adequate data (Hakiki et al., 2024).

Therefore, preparations for the implementation of PSAK 118 need to be carried out in a cross-functional manner. The accounting and finance sections can identify reporting needs, information system managers assess technology support, while management sets the necessary priorities, responsibilities, and resources. This approach is in line with the emphasis of professional publications on the importance of evaluating the impact of new standards on reporting processes and systems (KPMG Indonesia, 2025).

Implications for the Presentation and Disclosure of Information

Changes in the presentation of income statements are one of the main implications of PSAK 118. The grouping of income and expenses into standard-defined categories as well as the presentation of certain subtotals requires consistency between the recording of transactions and the preparation of reports. As such, entities need to ensure that each category can be supported by adequate data and documentation.

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In addition to the presentation of the main report, MPM disclosure and the application of the principles of aggregation and disaggregation affect how information is explained to users. Adequate disclosure helps users understand the performance measures that management uses, while selecting the right level of information detail helps prevent important information from being covered by overly broad groupings.

By implication, entities need to review financial statements and notes on financial statements simultaneously. Adjustments to key statements need to be supported by relevant disclosures, while information in records needs to be structured clearly and consistently with the figures presented. Such preparation is part of efforts to improve the quality and comparability of financial reporting in line with the objectives of changing standards (IAI, 2025b; KPMG Indonesia, 2025).

The Importance of Gap Analysis and Transition Planning

Based on the synthesis of the documents reviewed, one of the first steps that an entity can take is a gap analysis. This analysis compares the reporting practices currently in use with the requirements of PSAK 118 to identify the parts that need to be maintained, corrected, or adjusted.

Gap analysis can be done by reviewing several things, such as the structure of the income statement, account mapping, availability of comparative data, MPM identification, level of information detail, human resource competence, and reporting policies and procedures. The results of the review can then be used to prepare a work plan that contains priorities, those in charge, resource needs, and implementation schedules.

Transition planning needs to be carried out early so that adjustments are not concentrated towards the effective date. PwC Indonesia (2025) discusses the implications of the transition of PSAK 118, including attention to comparative information. Therefore, it is not enough to only make preparations when the first financial report based on the new standard will be published, but it is necessary to consider the data needs and processes that precede the preparation of the report.

Grant Thornton (2025) also emphasized that entities should start preparing for the implementation of IFRS 18 early because the changes can have a significant impact on financial statements, especially for entities that have to represent comparative information retrospectively.However, document- and literature-based gap analysis has its limitations. It can identify aspects that conceptually need to be prepared, but it cannot ensure that a particular entity is ready or unprepared without an examination of the documents and the actual condition of that entity.

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Contribution and Limitations of Study Results

This discussion provides an initial framework to understand the dimension of readiness for the implementation of PSAK 118 in public accountability entities. The framework places readiness as a process that includes human resources, information systems, data, presentation, disclosure, as well as policies and procedures. This framework can be used as a basis for preparing a checklist or readiness evaluation instrument for future research.

However, because this study uses documentation studies and literature studies, the results cannot be used to express the actual level of readiness of all public accountability entities in Indonesia. This study also does not directly measure the amount of adjustment costs, staff level of understanding, or obstacles actually experienced by a particular company. Thus, the results of the research need to be understood as a synthesis of aspects that need to be prepared based on the provisions of the standards and publications being reviewed. Further research can apply the framework through case studies, surveys, or analysis of financial statement documents of certain entities to obtain an empirical picture of the level of readiness to implement PSAK 118.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of documentation studies and literature studies, it can be concluded that the implementation of PSAK 118 requires thorough preparation on various aspects of financial reporting. This readiness is not only related to understanding accounting standards, but also includes human resources, accounting information systems, data availability, internal policies and procedures, as well as the process of presenting and disclosing financial statements.

Key changes in PSAK 118 include the classification of income and expenses, the presentation of certain subtotals in income statements, the disclosure of management-defined performance measures (MPM), and the application of the principles of aggregation and disaggregation of information. The changes require entities to review the structure of financial statements, account mapping, data processing processes, and reporting policies used. The results of the study also show the importance of gap analysis as a first step to identify the differences between current reporting practices and the requirements of PSAK 118. The analysis can be the basis for developing transition plans, determining training needs, evaluating information systems, preparing comparative data, and adjusting financial reporting policies and procedures.

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PSAK 118 will be effective for the annual period beginning on or after January 1, 2027 (Indonesian Institute of Accountants, 2025b). Therefore, early preparation is needed so that the adjustment process can be carried out in a planned manner. However, because this study uses secondary data, the conclusions reached are limited to identifying readiness aspects based on the documents and literature reviewed. This study has not been able to determine the actual level of readiness of public accountability entities in Indonesia as a whole.

Suggestions

Based on these conclusions, some suggestions that can be given are as follows.

1. For entity management, it is recommended to conduct a gap analysis between current financial reporting practices and the provisions of PSAK 118. The results of the analysis can be used to determine change priorities, resource needs, division of responsibilities, and preparation schedule for the implementation of standards.
2. For the accounting and finance section, it is recommended to increase understanding of the classification of income and expenses, presentation of subtotal income statements, disclosure of MPM, and the principles of aggregation and disaggregation of information through socialization and relevant training.
3. For accounting information system managers, it is recommended to evaluate the account structure, account mapping, recording procedures, and the system's ability to provide the data needed for the presentation and disclosure of financial statements based on PSAK 118.
4. For publicly accountable entities, it is recommended to prepare historical data and comparative information, review accounting policies, and update reporting procedures and internal controls related to changes in standards. Coordination between accounting, finance, management, and information technology departments also needs to be strengthened.
5. For future researchers, it is recommended to conduct empirical research on public accountability entities from different sectors to determine the actual level of readiness, implementation constraints, cost needs, and transition strategies carried out. Further research can use case studies, surveys, or analysis of company financial statement documents so that the results provide a more specific picture and can be compared between entities.

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With planned and integrated preparation, the implementation of PSAK 118 is expected to support the presentation of financial statements that are more structured, transparent, and comparable in accordance with the objectives of the standard change.

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