

## PREFACE

Welcome to the world of accounting, a realm where numbers transform into stories of financial transactions, business operations, and economic reality. The accounting journal is the cornerstone of this narrative, capturing the essence of financial events and facilitating the interpretation of a company's financial health. As you embark on this journey through the pages of the accounting journal, you will discover the meticulous process of recording, classifying, and summarizing financial data, essential for informed decision-making.

In this edition, we publish six articles covering the scope of fiscal, auditing, and sharia economics. The first and third articles discuss the roles and competencies of Auditors in companies. The second article explores the moral values that Accountants should possess to support their profession. The fourth article delves into the application of International Financial Reporting Standards (IFRS) and its relevance to Property, Plant, and Equipment (PPE) in financial reports. The fifth article examines the compliance of tax corrections with tax laws. The last article is a literature review on the implementation of the fatwa issued by the Sharia Council of the Indonesian Ulema Council regarding compensation (ta'widh).

This preface marks the beginning of an exploration into the heart of accounting, an exploration that will empower you with the tools to understand financial language, decode business performance, and engage in meaningful discussions about economic activities. Whether you are a student striving to comprehend the fundamentals or a professional seeking to refine your skills, this journey into the realm of the accounting journal will illuminate the path ahead.

We extend our sincere gratitude to the Authors, Reviewers, Team, and Readers for their valuable contribution and engagement in making Accrual volume II, issue 1, a success. Your dedication to advancing knowledge in the fields of fiscal, auditing, and sharia economics is truly appreciated. We look forward to continued collaboration and exploration of insightful perspectives in future editions. Thank you for being a part of the Accrual Community.