

IMPROVING REVENUE GOVERNANCE THROUGH THE AUDIT FUNCTION AND FINANCIAL FUNDAMENTALS

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Abstract

Financial reports presented by companies are needed by internal and external parties because through these financial reports can describe management performance in managing company resources. There are two ways to recognize revenue, including *cash basis* and *accrual basis*. The accrual basis was chosen because it is more rational and fair in reflecting the company's financial condition in real terms, but on the other hand the use of the accrual basis can provide flexibility to management in choosing accounting methods as long as they do not deviate from the applicable Financial Accounting Standards

Keywords: Financial governance, Management revenue, audit function, financial fundamentals, audit quality

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