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HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW
KARYA ILMIAH : JURNAL ILMIAH

Judul karya ilmiah (artikel) : Poverty and Financial Inclusion in Indonesia: Study Case Indonesia Family Life Survey (IFLS) Data
 Jumlah Penulis : 3 orang
 Status Pengusul : Penulis ke-3
 Nama Penulis : **Akhmad Syakir Kurnia, S.E., M.Si., Ph.D**

Identitas Jurnal Ilmiah : a. Nama Jurnal : Academy of Entrepreneurship Journal
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 : d. Penerbit : Allied Business Academics
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 : f. Alamat web jurnal : <https://www.abacademies.org/abstract/poverty-and-financial-inclusion-in-indonesia-study-case-indonesia-family-life-survey-ifls-data-12414.html>
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 : g. Terindeks di Scimago-JR/ Thomson Reuter ISI Knowledge atau di nasional / terindeks di DOAJ, CABI, Copernicus : SCOPUS Q3 SJR 2020 0.21 H-INDEX 12

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Semarang, 10 Februari 2022

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Semarang, Februari 2022

Reviewer 2



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IMPACT OF CORPORATE GOVERNANCE ON THE QUALITY AND CREDIBILITY OF ACCOUNTING INFORMATION IN THE FINANCIAL STATEMENTS IN THE COMMERCIAL BANKS OF JORDAN

Faris Irshaid Al Karabsheh, Al-Balqa Applied University

ABSTRACT

The spread of administrative and financial corruption, which is known to many companies and banks, as well as the financial crises that affected almost every aspect of the economy in various countries around the world and whose consequences continue to this day, have sparked a surge in interest in corporate governance. As well as significant skepticism regarding the purpose of many major worldwide corporations pursuing mergers and acquisitions. Accounting took into account all of the aforesaid factors. Corporate governance has been used in several studies and research. Some accounting and financial innovations and procedures to cover its shortfall or to reassure stakeholders of its stability and continuation are required. This group of corporations, in collusion with audit firms, withheld and falsified information about their operational financial and investment performance, resulting in harm to elderly investors, financial markets, and state economies as a result, this study attempts to elucidate the influence of corporate governance on the accuracy of accounting information in financial reports. In order for it to become a reality discuss corporate governance's goals and principles. Lastly, we will discuss how it improves the quality of accounting information. These findings suggest that corporate governance's fundamental goal should be to reestablish confidence in accounting information and control over it through accountability and control. Improve the quality of this information by establishing and enforcing accounting and auditing standards, as well as by enhancing the roles of the external and internal auditor and audit committees.

Keywords: Corporate Governance, Quality of Accounting Information, Credibility of Accounting Information Financial Reporting, Commercial Banks, Jordan.

INTRODUCTION

Due to the economic catastrophes and financial crises that happened in several Middle Eastern and North African nations in the 1990s, corporate governance has become more popular in many established and emerging economies (Reinhart & Rogoff, 2008). The recent financial and accounting failures of several US firms in 2009 are another example. One of the primary causes was the absence of complete disclosure of information needed by many consumers of financial reports in many firms' financial reports. Globalization and the internationalization of the money market have a particular impact on stock market investors (beljoudi & Samiha, 2017).

They've prompted a lot of nations to think about ways to safeguard investors from boardroom blunders, as well as pay greater attention to the role corporate governance plays in ensuring compliance with regulations and recruiting investments to boost economies (Roe,

BALANCED SCORECARD FOR PERFORMANCE EVALUATION OF INTELLECTUAL CAPITAL MANAGEMENT: A CASE STUDY

Donya Jasim Sahab, Al Qadisiyah University
Ali Abbas Kareem, Al Qadisiyah University
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ABSTRACT

The research aims to measure the value of intellectual assets and disclose them in the company's balance sheet at a quantitative basis. The research was applied to Diyala State Company for Electrical Industries to ensure researchers have the existence of intellectual assets. However, it was not exploited in the correct way, and the research problem that lies in the company's failure to take the research sample to measure and disclose these assets in the general budget and the difficulty of integrating them into the accounting measurement process was addressed because traditional accounting systems focus on measuring physical assets only. These assets must also be disclosed in the balance sheet, which contributes to providing the necessary information for strategic performance after integrating intellectual assets in the measurement process with physical assets recognized in accordance with accounting concepts. This hypothesis has been proven and a set of conclusions have been reached, the most important of which are: the traditional general budget is far from showing the true value of the company, and it is only a picture of the previous activity, and it shows us only the historical operations of the company, while showing the value of intellectual assets in it will show the true value of the company. And the mental abilities of the company's employees not only depend on academic qualifications but also on the skill and experience gained during his time in this field. The research also came out with a set of recommendations, including: The company's management must realize that its employees are not the same, but their values differ with the extent of their ability to create and define the company's future, and the distinguished must be rewarded so that they have the ability to creativity and innovation. Intellectual Capital n to achieve a competitive advantage for them, and more attention must be paid to the assets Mankind with skills and experience and developing their expertise and competencies through holding training courses inside and outside the country.

Keywords: Balanced Scorecard, Intellectual Capital, Intellectual Capital Management, Performance of.

INTRODUCTION

With the beginning of the information technology revolution and the growing role of knowledge based on the experiences, skills and creative abilities of individuals to generate new knowledge, develop components of intellectual assets, and move from the stage of focusing on human assets to the stage of relying on a diverse network of knowledge assets, which represent a high percentage of the total value of companies. In addition to the diversity in the components of

CONCLUSIONS AND RECOMMENDATIONS

First: Conclusions

1. The general budget is far from showing the value of intellectual assets, and it is only a picture of the previous activity, and it shows us only the historical operations of the company.
2. The mental abilities of the company's employees depend not only on the academic qualifications, but also on the skill and experience that he gained from his work length in this field, as it is the highest percentage of people with more than 15 technical expertise who represent (52%).

Second: - Recommendations

1. Amendments must be made to the unified accounting system applied in Iraqi companies and include the paragraphs related to measuring and disclosing intellectual assets in a manner consistent with the paragraphs of the model and balanced performance card indicators.
2. It is important to apply the proposed model in the research to obtain the monetary value of these assets and disclose them in the general budget because it is necessary to give a comprehensive view of the activities that take place within the company and to know the true value of them.
3. Paying attention to the development of the human assets in the company through activating the research and development departments and adopting the inventions and proposals submitted by the workers, especially in the field of producing new products or introducing improvements to the existing products and working hard. To invest them.

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