

1) Ana P. S., Alexandra F., Adelaide M., (2021). „Perceptions regarding the implementation of International Financial Reporting Standards in Portugal and Brazil’’. *Journal of International Accounting, Auditing and Taxation*, 44, 100416.

In their article, Ana et al. tackle differences of process during trying countries to adapt International Financial Reporting Standards (IFRS). Each countries in a process to perform International Financial Reporting Standards (IFRS) but used former implementation used by countries influence IFRS implementation that country wants to put into action. According to article, varieties of cultures may influence harmonization process as well as professional judgment while perform International Financial Reporting Standards (IFRS). Tackled countries in the article are Brazil and Portuguese have been chosen due to common culture of both countries. Moreover, achievement of IFRS principle is not completed yet. Thereby, researchers examine factors that lead to distinction by financial system, education level, economic development, culture, structures, inflation, and legal system in chosen countries.

2) Sundari, S. (2020). Impact of IFRS Convergence on Financial Reporting Quality: A Study of Listed Companies in India. *International Journal of Business and Management*, 15(4), 131-147.

This study examines the impact of the convergence to IFRS on the financial reporting quality of listed companies in India. Using a sample of 50 companies, the study analyzes financial statements for three years prior to and three years after the adoption of IFRS. The study finds a significant improvement in financial reporting quality after the adoption of IFRS, as evidenced by an increase in the comparability and consistency of financial statements. However, the study also notes that there are still some challenges that companies face in implementing IFRS, including the need for additional training and resources. Overall, the study suggests that the adoption of IFRS has had a positive impact on financial reporting quality in India.

3) Erdoğan, A. H. (2019). TFRS 15 Müşteri Sözleşmelerinden Hasılat Standardının İncelenmesi Ve Telekomünikasyon Sektörü Açısından Değerlendirilmesi (Doctoral dissertation, Marmara Üniversitesi (Turkey)).

In this research, author handle revenue recognition included IFRS 15 in terms of telecommunication sector. There are differences between commercial contrasts and their recognition. Identify of commercial contract is an important part of the recognition of revenue. Commercial contracts within telecommunication sector can be observed differential depends on contract articles and achievement responsibilities of both side of commercial contract. In order to recognize revenue differently, TFRS 15 has changed its methodology. According to the revised methodology adopted by TFRS 15, in particular, many contracts in the telecommunications industry are now recognized differently than they were under TMS 18 in terms of revenue, contract costs, and financing components. As a result,

businesses in the telecommunications industry who plan to implement TFRS 15 must change their accounting and information systems.