

Why The Era of Accounting, is Today?

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INTRODUCTION

The era of accounting is today since business departments rely on it, and business success is measured through accounting departments. In 1494, accounting started when people had no idea how to manage their business correctly or record their transactions safely. The father of accounting resolved these issues and made businesses more clear and accurate with the double entry transaction method. After that, accounting scholars updated and added new ways of recording and calculating. Marketing, management, finance, and human resource departments rely on the information of the accounting section. All business departments work together, which leads to the success of the business and economy.

Historically, accounting is renewable and sustainable because of all its types and functions. More importantly, the need for accounting increases day after day with the growth of businesses and the economy. The functions of accounting are significant because through accounting departments, an organization knows their assets and liabilities, expenses and revenues, and profits and losses. Moreover, an accounting department is very important and the clear evidence is that all for-profit and non-profit organizations all over the world must have an accounting department at any time. Other business departments are important but not as vital as accounting. For example, a marketing department is a beneficial department that promotes the business and products along with other functions. Some companies avoid having the whole marketing department and instead just have an employee or two to manage the marketing procedures and process. On the other hand, when it comes to accounting, the company needs a team of accountants who are professionals and capable to manage the company's accounts. All the functions and the duties that an accounting department handles make accounting sustainable and considered as the current tool to build and manage the business successfully.

Furthermore, cost and managerial accounting are the most useful and beneficial types of accounting that will help an organization to reach success and remain successful. It is possible that some companies may achieve success in their business without the help of an accounting department. However, it will not remain sustainable because the success happened by chance and without studied methodologies. In addition, business can be more effective by having auditors, one miracle of this era, who can strongly detect fraud and mistakes.

The knowledge and capabilities of an accountant are essential factors that make accounting significant. In fact, the Certificate of Public Accounting is the authorization required for accountants to work as an auditor. This job is highly respected and considered one of the best occupations in the world because this person is eager to make the business successful, which helps the economy in general. The field of accounting will remain strongly impactful on companies as long as the business exists. The era of accounting is today as accounting is considered the language of business.

The History of Accounting:

Many people consider accounting to be a major related to mathematics or statistics since it has numbers. However, accounting is a dependent science that has its own rules, methodologies, and steps to make the business prosper. Accounting deals with numbers in a way that shows to the shareholders, management, investors, and government the performance and productivity of an organization. A light spread to the world from the Dark Age from the father of accounting in 1494 (Weis and Tinius, 1992). At that time, the first accounting transactions and double-entry set their marks for science and the world.

The father of accounting, Luca Pacioli, was born in 1447 in Italy. Also, Mr. Pacioli innovation for the science of accounting still help all the world. Moreover, no one can deny that accounting is a science that will be sustainable forever as long as humanity lives. Economy and finance are dependent on majors that cannot stand by themselves without having information from the accounting department. Five hundred years ago, the accounting transactions used were bookkeeping and double-entry. Nowadays, the exact knowledge is used, and everyone gets the benefit of accounting. Although new technology has reached a high level of innovation, accounting cannot be replaced or exchanged.

The concept of accounting started when Luca Pacioli found that businesses can work by using mathematical methods, but these preliminary methods were not accurate as accounting. With the passage of time, accounting has been further developed and is widely known. Since the father of accounting established this science, other scholars followed his steps and could improve the idea. The idea of accounting has existed for thousands of years, but it was not known as accounting science. For example, Egypt, Chaldea, Greek, and Rome were the first nations that used to write down accounting numbers in a straightforward and primary method (American Accounting Association, 1954). Today, most organizations rely on accounting reports to measure their production and success.

Although accounting is an old science, it still helps businesses to grow and avoid risks. Additionally, accounting will not stand just on the rules that have been made a hundred years ago, but undoubtedly will hold firmly on accountants who serve and practice the strategies carefully. Modern accounting also faces contemporary issues. Sometimes, current culture, ethics, religion, gender, and color can affect accounting methodologies. For example, tax is considered a part of accounting which collects it and calculates it. Saudi Arabia, as an Islamic, country follows the tax system differently because of religion. The Islamic tax is called “Zakat,” or some people call it “religious tax.” Zakat is mentioned about thirty times in the holy book of Quran. So, the history of accounting is essential since it is mentioned in the holy book (Islamic City, 2018). The old science of accounting must be adopted for current sit-ovations

Accounting history started simply with modest tools and minds like other sciences. Furthermore, accounting is a tool that will be used more since there are growing opportunities to invest. The basic accounting equation is simple and effective which is: assets equal liabilities plus owners’ equity. This equation is the foundation for the world of accounting. Additionally, an accountant has only one way to write the transitions and double- entry regardless of the language. The historical accounting improvement makes it very easy for everyone to read and understand the accounting reports since it has only one method to record and read it. If every country had its own unique process, could international business likely could not be made. Also, without learning accounting principles, no one can distinguish if an organization is generating profits or losing.

As accounting has a vibrant and old history, accounting has many types, and each kind deal with a particular function. Examples of accounting types are cost accounting, governmental accounting, financial accounting, accounting management, intermediate accounting, international accounting, tax, and auditing. These specific accounting types are the most used and beneficial for the company itself and investors as well. Each one of these types directly deals with a specific function. For example, cost accounting is a field that is just responsible for determining the cost and managing it wisely to gain more profits or at least to avoid loses. Auditing, is a professional duty for an intelligent accountant to detect mistakes and frauds. Accounting has evolved many different fields.



Along with the development of new fields of accounting, there has also recently been changes in the certifications and financial statements as companies grow. Accounting has several licenses that can help an organization be productive — for instance, a certified public accountant, certified management accountant, certified internal auditor, and certified fraud examiner. These certificates are the most commonly used in the world of accounting. Besides, accounting has several types of financial statements that can segment the work on several reports. Examples of accounting statements are a financial statement, income statement, balance sheet, and cash flow statement. These four statements are the most beneficial to use to reflect the actual transactions inside an organization.

Accounting is considered as the language of business and will remain sustainable as long as there is a business. The era of accounting is today because a greater number of people have more knowledge about accounting history. Accounting has helped many profit and non-profit organizations to record their transactions, complete financial reports, and avoid risks. As accounting helps keep businesses alive, who still does not believe the sustainability of accounting?

The Importance of Accounting

With the current economic, global competition, the need for accounting has become greater than before. Many years ago, profit organizations could manage their business without having an accounting department. However, today, most profit and non-profit organizations find that the accounting department is necessary in order to manage the business safely and effectively. Many economic researchers consider accounting to be the language of business. Undoubtedly, accounting is sustainable and cannot be replaced, as it has methodology to accurately generate money. The era of accounting is made clear through the significant daily investments that happen around the world. Although finance, marketing, human resource, and management departments are essential, the accounting department has the greatest responsibility, as it for makes the final decisions.

Additionally, the various types of accounting make it more significant. For example, to establish any business, an organization needs to know the project budget; cost of labor, rent, equipment; and other expenses. All these procedures will be done by the accountant cost, which can be done in various ways. For example, “Some organizations may find it useful to consider standard costs, time value of money costs, product costs, or unit costs: to name a few” (Geiger, 1995). The accurate cost that is calculated through an accounting decision contributes to the business’ future success. When the business is beginning, the company will need another area of accounting: management accounting. After that, if the company faces a shortage in their balance, the financial subdivision of accounting will make decisions that surely will raise the profit. The purpose of all the types of accounting is to reduce costs and increase profit.

Today, almost every country has unique products that raise their economy and business reputations, such as USA, Germany, Japan, China, and India. If these countries would like to exchange their business, they will need to agree on one international accounting method. In the case of international trade or interactions with another company in a different country, the organization will need the assistance of the international branch of accounting, which will help aid in the process of negotiating agreements. With the variations of race, culture, and religion, international accounting is responsible for making conducting business risk-free. More importantly, “A growing body of research indicates that the language people speak could shape the way they think. Might the same be true when it comes to accounting—the “language of business” (Hales, 2023). Admittedly, it is true that accounting is a business language. Globally, with the variation in culture, ethics, religion, gender, and color, all people in accounting use the same method regardless of all the differences.

Two indispensable functions of accounting are to detect fraud and deal with taxes. Some companies may face situations regarding fraud; therefore, they undoubtedly would require the internal and external auditors to detect the fraud. Fundamentally, the auditors have the authority to investigate those who might be committing fraud. In addition, every organization needs to pay their taxes, and this mission will be done through the organization's accountants. How would any company without the accounting department succeed?

The world of accounting is a main helper that will lead businesses to sustainability. An account’s information also has some rules that even make accounting more critical for any organization. Besides, “accurate accounting information is essential to running a healthy business” (PRM, 2019). Having accurate accounting information and recording it in a timely manner will correctly form the financial statements, leading to accurate results. A feature of information accounting is that “Accurate accounting lets business owners know whether or not that’s happening and it does much more” (Career Quest Learning Centers, 2014). Entering accounting information correctly will result in accurate statements, which is necessary for businesses.

More importantly, accounting is renewable. Currently, most accounting programs are updated to the latest version. For instance, “FASB has resumed discussions on its long-running project to make companies disclose tax breaks and other

incentives they receive from government bodies” (Thomson, 2022). The professional accountants who make updates are very qualified and know the best future of accounting. Sometimes strategies and methodologies update to accommodate the government rules. Because accounting programs and rules are always being improved, the field of accounting is always changing.

The accounting information is essential for multiple reasons. First, it helps owners to know the health of their business. Additionally, it assists in maintaining investor interest in withdrawing money, it keeps the public attracted to new investors, it allows management to make decisions smartly and wisely, it helps employees to stay in the organization or find another job, it assists human resources, which offers employment, and it allows the government to determine the amount of tax. Clearly, there are numerous benefits of accounting information.

Accountants are functional and dynamic with different duties because there are several functions and kinds of accounting. An accountant’s duty seems simple because the reports look neat and organized. However, the mission of accountants is massive, and not just anyone can easily accomplish such a task. For instance, “there are four basic phases of accounting:



recording, classifying, summarizing and interpreting financial data” (Chris, 2019). Although accounting recording started almost a hundred years ago by Luca Pacioli, the recording method has not changed since that time. More importantly, the process of recording is workable on the international level. Another well-known name for accounting recording is bookkeeping, and it includes every transaction that the organization makes. Classifying is when accountant records transactions and organizes each item under its statement. By recording based on the accounting methods, the reports will be easily read and understood. The purpose of summarizing the accounting records is to show the productivity of an organization. The result of synthesizing is beneficial for all who need a decision about the organization. The summary will be published in the public newspapers at least once a year and not more than four times a year. Therefore, the importance of accounting appears with its accurate information and organized methodologies.

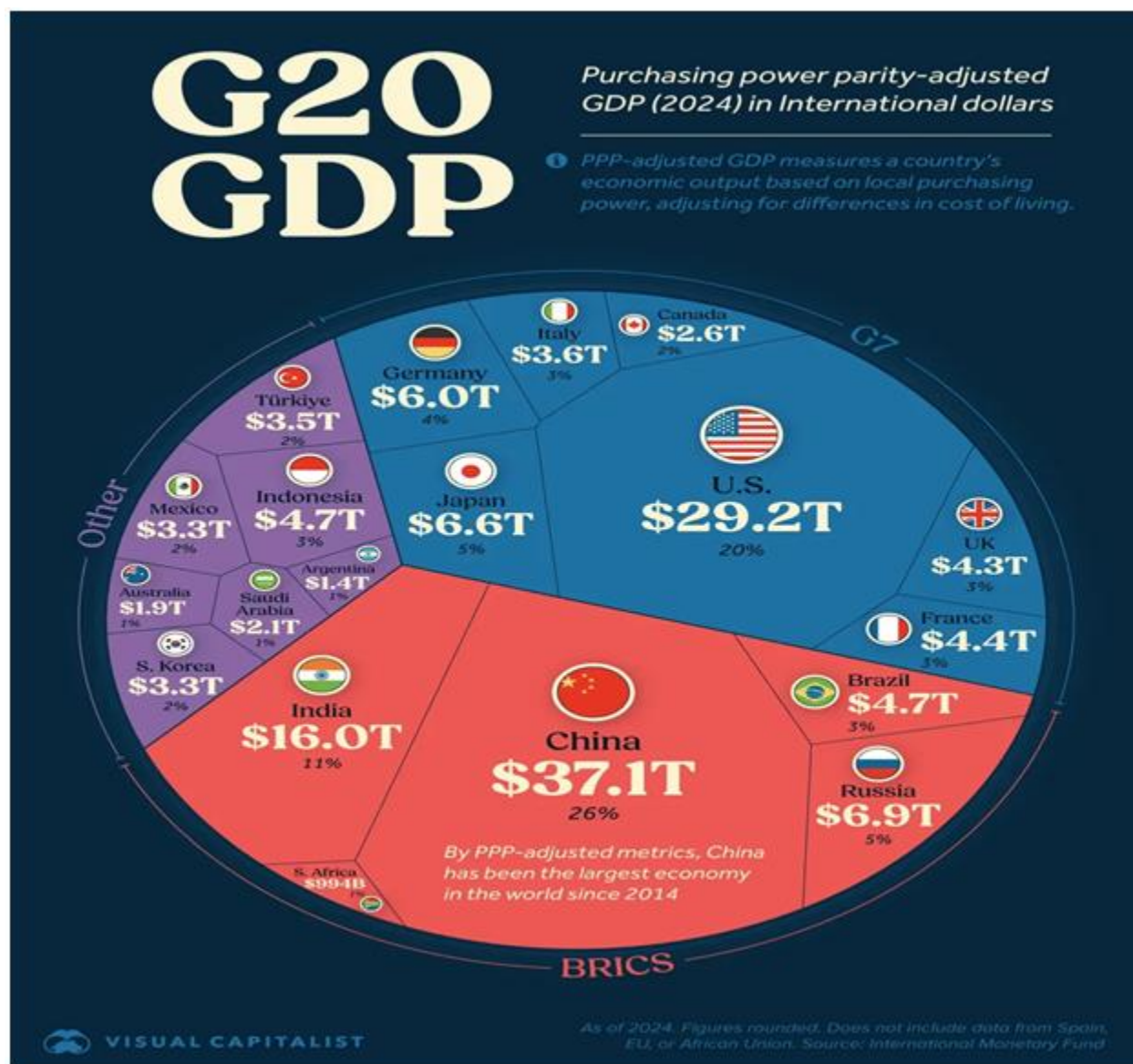
Most countries know that the accounting department is significant. In 2017, Saudi Arabia issued a new system for all organizations, stating that they must have an accounting department, internal auditor, and external auditor. The new rule that Saudi Arabia has made recently is a clear sign of the importance of accounting. Finally, there is no argument that accounting is not a useful factor or that it does not plays a massive role in maintaining global business sustainability. There is no better choice than having accounting departments in every organization to avoid loses and frauds. Indeed, today is the era of accounting since no business or organization can have success without it. Hopefully, accountants reflect on this bright picture of accounting and continue to work hard, advancing the company and economy.

Accounting Functionality Makes It Sustainable

The brief definition for accounting is the art of recording, analyzing, classifying, summarizing and presentation thereof of financial information about an entity. Accounting is an essential science that businesses need everywhere at any time. Moreover, accounting is sustainable because it is useful and accurately measures the success and the risk in an organization. Accounting is one of the most renewable sciences that always meets business desires and needs of the generation. Although accounting is ancient knowledge, people cannot have a successful business without accounting methodologies and equations.

With time, accounting has expanded to many different types which keep the economy in good health. Generally, no one can ignore the importance of accounting, and international business makes accounting even more critical. There are many types of accounting, and each class is responsible for a specific function. The names of accounting types are financial accounting, managerial accounting, cost accounting, social accounting, fiduciary accounting, governmental accounting, forensic

accounting, accounting information system, tax accounting, and auditing. People have different perspectives about which kind of accounting is most significant, but all agree that all types cannot work correctly without the support of each other and exchange of benefits. All types of accounting are practical and workable, but this paper will be focused on cost accounting, managerial accounting, and auditing.



Cost accounting has tough duties to take care of. The cost accounting mission starts with the idea of establishing the business and allowing growth to continue. This kind of accounting will deal with every cost or expense that the organization might pay, such as consulting office fees, the location rent, the laborers' wages, the product prices, the material cost, the public services fees, and the cost of equipment needed. Without cost accounting, the investor has no notion about the budget to start the business. Indeed, cost accounting is fundamental and can provide an estimation about finances needed to begin. Although some people claim that cost accounting is not accurate, at least it gives some ideas about the potential funds the company needs. As cost is a part of accounting, cost accounting has its own methods that approach standard cost accounting, lean accounting, activity-based costing, resource consumption accounting, throughput accounting, life cycle costing, environmental accounting, and target costing (Badr).

The methods of cost accounting make it accurate and sustainable because cost accounting can manage different functions at the same time, which leads the company to success. For instance, when Z Company faces a shortage, the cost accountant will provide solutions to help the company avoid losses. In such a case, a cost accountant will smartly and wisely make the decision that directs the company to profits. As a human being, people might make mistakes and provide inaccurate information, and this may sometimes happen with a cost accountant accidentally. However, most other times the cost

accountant is capable of measuring the cost and expenses based on their substantial experience and easily offering logical thoughts.

The accuracy of cost accounting appears within two common types, fixed and variable costs, each of which works differently. Furthermore, cost accounting has many valuable advantages because of the knowledge it provides. One advantage is that cost accounting can show opportunities for increased revenue and decreased expenses. Another advantage is that cost accounting can discover the causes that lead to profits and losses. Also, cost accounting knows the capacity of the business because they know the business' finances. Cost accounting is a unique kind of accounting, which is responsible for the industry since its beginning. While cost accounting is the section that handles the losses and profits through expenses and revenues, managerial accounting plays a massive role in guiding the business.

Managerial accounting considers similar topics as cost accounting, but it differs in its goals. The website "Learn.org" defines managerial accounting as "the practice of accumulating, interpreting and preparing the financial data of a company. This data is presented to the company's management team, who use it to make financial decisions that are beneficial to the company" (2003). Accounting is a very organized department because the work is divided based on the section and function to get better results. The profession of accounting is accurate because every accountant knows his or her job very well. Accounting is a hard duty that is not easy to do by anyone who is not in the field of accounting. For example, a managerial accountant is a type of accountant who practices the decisions made by cost accounting. If a cost accountant decided to lower the wages of laborers, the managerial or management accountant will officially make a decision based on the information that was given by a cost accountant.

A significant factor that makes accounting sustainable is that every accounting section relies on each other, and, therefore, all the accounting sections will remain marketable and viable. Also, "managerial or management accounting aims to provide financial information relating to the cost of the goods and services, relations between sales volume and profit or some performance analysis" (Mustafa, Kasa, and Erald 2024). More importantly, many factors make managerial accounting very significant. One reason is analyzing costs. Cost analysis is a tough mission that management accounting works towards for the best performance that makes the organization successful. For instance, if the management accounting finds that the company should lower the expenses, then it is this department's choice to reduce some costs that they pick. A second reason is audience targeting. Consumers and investors play a massive role in the success of the business. Consumers and investors are the ones who deal with the company, and they are the ones who pay. Therefore, it is essential that management accounting builds a positive relationship with consumers and investors which might attract other consumers and investors. Having a good reputation will positively reflect on the future of the company. Another reason is to make or buy an evaluation. Sometimes companies create products and products have several components. In some cases, it might cost a lot for the company to make all parts of the product. However, management accounting will find the best options for the company to buy specific parts or make them.

Undoubtedly, the management accounting will make a smart decision, which is cost effective and profitable. Also, the budget, controlling, and planning are other factors that make management accounting critical. Management accounting is the foundation of accounting that spreads the accounting duties between different types of accounting sections and follows up on their work. Also, this department can evaluate each section's success and performance. Besides that, the budget of the company should be known to everyone through the management accounting section. The company's budget shows the ability of the company within its assets and profits. As management accounting is a useful section, it also can direct the company. For example, based on the budget the company has, the company will increase its productions by the percentage that suits their situation. Management accounting is a wise section that studies all factors very well before giving the decisions.

Furthermore, owners, shareholders, employees, consumers, and investors should know the plan for the company for the next year (McLean, 2019). Most employees who occupied the management accounting position have a CMA, which stands for Certificate Management Accounting. This certificate is one of the best accounting certificates that educate accountants on how to make a decision wisely and successfully, which supports the business. Management accounting is responsible for disclosing the new plans that the department decides and agrees on. Accounting has several sections that are vital to have in the organization.

Auditing is a third essential part of the accounting department. The website Accounting.Edu defines auditing as "the process of examining organizations (or individual's) financial records to determine if they are accurate and by any applicable rules (including accepted accounting standards), regulations, and laws" (n.d.). Although accountants work accurately, a mistake might happen without awareness. The auditor is the only authorized person who can check and analyze financial reports after accountants. Auditors' authority is a very sensitive topic that people argue sometimes.

The auditor is a highly professional and ethical accountant who is capable and dynamic to provide his or her opinion about the reports. Also, the job of an auditor is highly appreciated, and the auditor is well respected. People should respect the auditor's opinion, and people can see and discuss reports with an auditor. Auditors are fully confident about their work. However, it happens that auditors may make mistakes.

Providing an ethical decision requires the auditor to go through four stages. The first stage is the "awareness that a moral dilemma exists." The second stage is "judgment about what course of action to take." The third stage is "priority to moral values over personal values." The last stage is "sufficient perseverance to implement and follow through with an ethical decision" (Carol, 2009). These four stages are challenging stages and not everyone can easily go through them, so the function of auditors is a heavy duty. Also, auditors still spend their time on auditing to make sure the business works well. Auditors can also detect regular mistakes and frauds. It is very common that accountants make mistakes in an indirect way and without awareness of making a mistake. However, fraud is another type of error. Frauds usually happen through high position employees in the company, such as CEO, CFO, and COO. The only person who can critique top position employees is the auditor. To be an auditor a person needs to get a specific certificate to work.

Many accounting certificates exist for professionals, but the most well-known one is the CPA. Certificate Public Accounting is an American certificate with some requirements to apply for the test. The CPA requirements are "candidates who have graduated with 150 credits are required to complete one year (1,600 hours) of work experience through employment in government, industry, academia, or public practice within five years of the date you apply for your license" (PICPA.org). The CPA test has four parts, and the four sections contain multiple choice and broad questions.

There are several types of auditing, and each class has a different duty. The first type of verification is external auditing, and an accountant can "come into an institution or company and perform an unbiased audit of the organization's financial records" (Heather, 2018). The second auditor type is internal. The internal auditor works inside the organization and makes sure the work is done the right way. An internal auditor is a checker who can assist accountants if they have mistaken in their financial activities. The third auditor type is a governmental auditor who examines and maintains the records of the executive agencies. The last example is the forensic auditor, and this type of auditing focuses more on complicated cases such as theft and fraud. Generally, the auditing department is considered the business helper that protects it from financial crimes and mistakes. History has recorded many thefts and fraud cases that lead the business to lose all its capital; therefore, auditing is necessary.

Certification	Country	Issuing Body	Focus Area
Certified Public Accountant (CPA)	USA	AICPA / NASBA	Public accounting, auditing, taxation
Certified Management Accountant (CMA)	USA / KSA	IMA	Financial management, planning, analysis
Chartered Financial Analyst (CFA)	USA / KSA	CFA Institute	Investment analysis, portfolio management, finance
Certified Internal Auditor (CIA)	USA / KSA	IIA	Internal auditing, risk management, compliance
Certified Fraud Examiner (CFE)	USA / KSA	ACFE	Fraud detection, prevention, investigation
Certified Information Systems Auditor (CISA)	USA / KSA	ISACA	IT auditing, information systems control, cybersecurity
Certified Information Technology Professional (CITP)	USA	AICPA	Technology in accounting, cybersecurity, data analytics
SOCPA License	KSA	SOCPA (Saudi Organization for Chartered and Professional Accountants)	Local accounting, auditing, tax, IFRS in KSA
IFRS Certificate (DipIFR)	KSA / Global	ACCA (UK)	International Financial Reporting Standards (IFRS)

The accounting department is essential for every organization to avoid losses. Many people argue that accounting will remain sustainable, and it is true that it is durable and there is no successful business without an accounting department. Accounting information through the financial report is very significant because it reflects the business' health and wealth.

This paper clearly shows the importance of accounting and accounting will remain sustainable with all its different types. Renewability of accounting is a factor that makes it viable, and no business can detect the theft and frauds without the accounting knowledge and methodologies that auditors have. Profit and non-profit organizations cannot gain advantages without carefully and accurately recording their financial transactions through accountants. Recently, many understand and are aware that the accounting department is one of the essential departments in business besides finance, management, and marketing. Cost accounting, management accounting, and auditing are the most effective accounting sections that benefit everyone related to business. Accounting will always be valid, and it cannot be replaced as long as businesses exist. Also, international business is another reason that accounting is a significant factor and helps the business grow.

CONCLUSION

It is very clear that the era of accounting is today since the value of accounting can easily be measured through the success that accounting brings to every organization. Additionally, some may deny that the accounting department is necessary anymore and argue it can be replaced with the accounting information system. However, the answer is to imagine the businesses without the accounting department for a day. That day would be considered a disaster and an awful crisis. An accountant is not the one who shows off or looks up to attract eyes. However, the accountants are the hard-working employees who count everything carefully for the company to make the company secure.

Although the technology has reached high levels, accounting science remains sustainable and remarkable. Many organizations attempt to reduce the cost and expenses of all departments. However, the accounting department is considered as essential and cannot be cut. Since 1494, the history of accounting has been present within businesses. Even though an accountant makes direct and indirect mistakes, the positive sides of accounting are much higher than the negative ones. There are many frauds and errors detected by the auditors. The value of detecting fraud is precious and essential because this detecting can save many people's lives and jobs. For example, in the early 2000s, the United States faced several fraud cases that were a real disaster which led companies to lose their entire assets, led many people to lose their jobs, and caused investors to lose their capitals.

The era of accounting is today as accounting protects the businesses. Many scholars define accounting as the language of business. This statement is true as the accounting department builds the financial statements and discloses them to the public. All people can read the financial statements and see the assets and liabilities, expenses and revenues, and gains and losses. The language of business does not require specific knowledge. However, all interested people can read and distinguish business health and wealth. The poor, middle, and rich countries have an accounting department in every organization, which shows clearly the importance of accounting and it cannot be avoided or dismissed. Fairly, the businesses' departments such as finance, marketing, economics, human resources, and management are significant in most organizations in addition to accounting. All these sections can exchange benefits and help each other, which will make the company neat and successful.

The economic competition globally also increases the importance of accounting because every country wants more revenue and assets than others. This kind of goals cannot be achieved by chance or luck. However, the right way to reach it is by cost accounting, managerial accounting, and auditing from the department of accounting. Recently, many countries force their companies to have auditing departments. For example, Saudi Arabia strictly forced their companies to have internal and external auditors because they found that having auditors can save the company from fraudulent activities and mistakes. Indeed, the accounting department with all its types and functions is essential and helps businesses and the government to grow the economy.

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