

Exposure draft standar akuntansi keuangan untuk usaha mikro, kecil dan menengah (UMKM) serta analisa perbandingan dengan PSAK

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Abstrak

The Accounting Standard is needed by users to make easier in understanding the financial statements. The Accounting Standard is also used for a guidance preparing financial statement that can be applied and generally accepted by company's management to be reported to related party. Without the accounting standard, financial statements will be hardly compared. At the moment, Indonesian Accounting Board (IAI) is trying to formulate and propose a new accounting standard which the main purpose is applied by Small Medium Entities (SME). In preparing this new accounting standard, IAI uses the IFRS exposure draft accounting for SME which compiled by IASB, as a reference. Accounting standard for SME is a simplification from General Accounting Standard. Hopefully it will give small medium entity an easier way to adopt the accounting standard. This final paper tries to analyze the comparability between accounting standard for SME and Indonesian PSAK.