

Pengelolaan mata uang asing (studi kasus PT YEI tahun 2012) = Managing foreign currency (case study PT YEI year 2012)

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Abstrak

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Penelitian ini bertujuan untuk memberikan solusi bagi PT YEI untuk meminimalkan dampak laba/rugi selisih kurs dalam laporan keuangan tahun 2012. PT YEI adalah perusahaan multinational yang memiliki beberapa risiko yang harus dihadapi dan dicari solusinya agar dapat bertahan menjalankan bisnisnya. Salah satu risiko yang harus dihadapi oleh PT YEI adalah risiko terkait mata uang asing yang dapat mempengaruhi laporan keuangan. Risiko tersebut adalah risiko transaksi dan risiko translasi. Risiko ini dapat dikelola dengan menggunakan lindung nilai, perjanjian pembagian risiko, dan penggunaan mata uang pelaporan yang sesuai. Dengan cara tersebut dapat meminimalkan dampak risiko transaksi dan risiko translasi pada laporan keuangan. Perhitungan dilakukan dengan menggunakan studi kasus yang menjabarkan hasil dari masing-masing cara pengelolaan risiko. Penelitian ini menyimpulkan perbandingan antara penggunaan lindung nilai, perjanjian pembagian risiko dan penggunaan mata uang pelaporan yang sesuai menunjukkan bahwa pelaporan keuangan dalam mata uang Yen adalah cara terbaik yang dapat dijadikan sebagai solusi atas risiko terkait mata uang asing terhadap laporan keuangan PT YEI Tahun 2012.

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ABSTRACT

The focus of this study is to provide the solution for PT YEI to minimize the gain/loss foreign exchange in financial statements of 2012. PT YEI is the multinational company which has several exposures that must be solved to help the company survive in the business. One of the exposures is foreign exchange risk which affect financial statements directly. The exposure is related to transaction exposure and translation exposure. These exposures can be managed with hedging, risk sharing agreement, and appropriate reporting currency to minimize the exposure to financial statements. The calculations are done using case study which elaborate the results of each method. This study concludes that the comparison using hedging, risk sharing agreement and appropriate reporting currency shows that the method of using Yen for the reporting currency can be used as the best solution for foreign exchange risks to the financial statements of PT YEI Year 2012.;The focus of this study is to provide the solution for PT YEI to minimize the gain/loss foreign exchange in financial statements of 2012. PT YEI is the multinational company which has several exposures that must be solved to help the company survive in the business. One of the exposures is foreign exchange risk which affect financial statements directly. The exposure is related to transaction exposure and translation exposure. These exposures can be managed with hedging, risk sharing agreement, and appropriate reporting currency to minimize the exposure to financial statements. The calculations are done using

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