

Penerapan psak 50 (revisi 2010) psak 55 (revisi 2011) terhadap aset dan liabilitas keuangan pada pt. bank abc, tbk = The application of sfas 50 (revised 2010) and sfas 55 (revised 2011) on financial assets and liabilities at pt. bank abc, tbk

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Abstrak

[<b>ABSTRAK</b><br>

Dalam upaya perbankan menghadapi persaingan global dan internasional melalui implementasi PSAK - Pernyataan Standar Akuntansi 50 (revisi 2010) tentang ?Instrumen Keuangan: Penyajian? dan PSAK 55 (Revisi 2011) ?Instrumen Keuangan:Pengakuan dan Pengukuran? yang telah dilaksanakan, dalam proses penerapannya menghadapi tantangan dalam keseragaman penyajian informasi yang sesuai dengan konvergensi IFRS (International Financial Reporting Standards). Skripsi ini membahas tentang penerapan PSAK 50 (revisi 2010) dan PSAK 55 (revisi 2011) dan PAPI ? Pedoman Akuntansi Perbankan Indonesia (revisi 2008) atas klasifikasi aset dan liabilitas keuangan. Dengan demikian, pihak selain Bank dapat memahami pengaruh penerapan tersebut dari perspektif perbankan sehubungan dengan ketentuan yang berlaku.

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<b>ABSTRACT</b><br>

In Bank's effort towards challenging global and international competition with recent SFAS 50/55 enforcement, in the process of implementation deals with challenges along with uniformity in the presentation of information in accordance with IFRS convergence. This study discusses the impact of SFAS ? Statement of Financial Accounting Standards 50 (revised 2010) and SFAS ? Statement of Financial Accounting Standards 55 (revised 2011) and PAPI - Indonesian Banking Accounting Guideline (revised 2008) application from the classification of financial assets and liabilities. Therefore, parties other than Bank to be able to understand the influence of implementation from banking perspective with respect to the applicable regulations., In Bank's effort towards challenging global and international competition with recent SFAS 50/55 enforcement, in the process of implementation deals with challenges along with uniformity in the presentation of information in accordance with IFRS convergence. This study discusses the impact of SFAS – Statement of Financial Accounting Standards 50 (revised 2010) and SFAS – Statement of Financial Accounting Standards 55 (revised 2011) and PAPI - Indonesian Banking Accounting Guideline (revised 2008) application from the classification of financial assets and liabilities. Therefore, parties other than Bank to be able to understand the influence of implementation from banking perspective with respect to the applicable regulations.]