

Dampak penerapan PSAK 5 (revisi 2009) terhadap pengungkapan segmen operasi pada perusahaan yang terdaftar di bursa efek indonesia = The impact of PSAK 5 (revised 2009) on operating segment disclosures of Indonesian listed companies

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Abstrak

[ABSTRAK

Tujuan dari tesis ini untuk menilai dampak penerapan PSAK 5 (revisi 2009). Standar PSAK 5 (revisi 2009) menyaratkan pengungkapan segmen didasarkan pada pelaporan internal yang ditelaah oleh pengambil keputusan operasional. PSAK 5 (revisi 2000) menyaratkan perusahaan mengungkap informasi segmen berdasarkan pada format segmen primer dan sekunder yang diidentifikasi sesuai produk/jasa dihasilkan yang mempunyai tingkat risiko dan pengembalian sama. Enam kerangka analisis dikembangkan untuk penelitian ini, yaitu: (1) analisis penyajian informasi segmen berdasarkan PSAK 5 (revisi 2000) vs PSAK 5 (revisi 2009), (2) analisis penentuan dan identifikasi pengambil keputusan operasional, (3) analisis definisi & identifikasi segmen operasi antar sektor industri, (4) analisis agregasi segmen, (5) analisis penentuan segmen dilaporkan, serta (6) analisis pengungkapan segmen dilaporkan. Kesimpulan, pada umumnya, pengungkapan informasi segmen berdasarkan standar PSAK 5 (revisi 2009) dengan menggunakan pendekatan manajemen menghasilkan laporan segmen yang lebih lengkap, dengan menyampaikan informasi segmen yang lebih relevan dari sudut pandang kinerja internal manajemen dibanding standar sebelumnya, yaitu PSAK 5 (revisi 2000). Ditemukan perubahan signifikan terkait peningkatan pengungkapan segmen terutama untuk pengungkapan segmen usaha, agregasi segmen, dan informasi dasar pengukuran kinerja segmen pada perusahaan terbuka di Indonesia.

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ABSTRACT

The purpose of this thesis was to assess the impact of the application of PSAK 5 (revised 2009). PSAK 5 (revised 2009) requires segment disclosure based on the internal reporting reviewed by the operation decision maker. PSAK 5 (revised 2000) requires companies to disclose segments information based on the format of the primary and secondary segments as identified per products / services that generate the same level of risk and return. The six analytical frameworks developed for this thesis, namely: (1) analysis of the presentation of segment information based on PSAK 5 (revised 2000) versus PSAK 5 (revised 2009), (2) analysis of the determination and identification of operational decision-making, (3) the analysis of the definition and identification operating segments between industry sectors, (4) analysis of segment aggregation, (5) analysis of

determination of the reportable segments, and (6) analysis of reported segment disclosures. In conclusion, generally, the disclosure of segment information based on PSAK 5 (revised 2009) by using the management approach yields a more complete segment report, by conveying more relevant segmental information from the standpoint of management's internal performance than the previous standard, which was PSAK 5 (revised 2000). This thesis found significant changes related to an increase in the disclosure of segment disclosure in business segments, segment aggregation, and basic information on the public company's segmental performance measurement in Indonesia; The purpose of this thesis was to assess the impact of the application of PSAK 5

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