

Prosedur transaksi treasury dan ekspor-impor beserta penerapan kebijakan akuntansi atas instrumen keuangan yang diperoleh dari transaksi tersebut dengan studi kasus PT Bank AFS = Procedures for treasury and export import transactions and accounting policy for financial instruments resulted from those transactions, case study PT Bank AFS

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Abstrak

[Laporan magang ini membahas prosedur transaksi treasury dan ekspor-impor pada Bank AFS. Prosedur transaksi untuk kedua transaksi tersebut pada Bank AFS sudah cukup baik hanya saja prosedur transaksi harus terus diperbaharui mengikuti praktek saat ini. Dalam laporan magang ini dibahas juga mengenai penerapan PSAK 50 dan 55 atas penyajian, pengakuan dan pengukuran instrumen keuangan yang diperoleh dari kedua transaksi tersebut, dimana terdapat ketidaksesuaian dalam penerapan pengukuran dengan menggunakan suku bunga efektif atas surat berharga yang dimiliki hingga jatuh tempo yang dimilikinya. Hal tersebut diakibatkan oleh kesalahan dalam membuat estimasi arus kas selama periode kepemilikan instrumen surat berharga tersebut yang menghasilkan tingkat suku bunga efektif dari surat berharga yang dimiliki tersebut. Hal tersebut akan berdampak pada kesalahan penyajian nilai perolehan diamortisasi surat berharga yang dimiliki beserta pengakuan pendapatan bunga dalam laporan bulanan Bank AFS.

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This internship report discuss about procedures for treasury and export-import transactions in Bank AFS. Procedures for both transactions in Bank AFS is already appropriate, only need to be continuing updated following current practice. In this internship report also discuss about PSAK 50 and 55 implementation for presentation, recognition, and measurement of financial instruments resulted from those transactions, where there is a mistake in implementation of financial instruments measurement using effective interest rate for held-to-maturity securities. That mistake arise from inappropriate estimated cash flow during securities holding period which determines effective interest rate for those securities. That mistake will affect mistaken in amortised cost value of securites and interest revenue recognition in Bank AFS monthly period., This internship report discuss about procedures for treasury and export-import transactions in Bank AFS. Procedures for both transactions in Bank AFS is already appropriate, only need to be continuing updated following current practice. In this internship report also discuss about PSAK 50 and 55 implementation for presentation, recognition, and measurement of financial instruments resulted from those transactions, where there is a mistake in implementation of financial instruments measurement using effective interest rate for held-to-maturity securities. That mistake arise from inappropriate estimated cash flow during securities holding period which determines effective interest rate for those securities. That mistake will affect mistaken in amortised cost value of securites and interest revenue recognition in Bank AFS monthly period.]