

Analisis implementasi PKAK 03 pengaruh perubahan kurs valuta asing terhadap laporan keuangan Bank Indonesia = The analysis of PKAK 03 the effect of changes in foreign exchanges rates implementation to Bank Indonesia s financial statements / Edwina Pinka Anggarani

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Abstrak

[Penelitian ini menganalisis penerapan PKAK 03: Pengaruh Perubahan Kurs Valuta Asing pada Kebijakan Akuntansi Keuangan Bank Indonesia (KAKBI) sebagai standar dalam pengaturan terkait transaksi valuta asing pada laporan keuangan BI. KAKBI disusun oleh Komite Penyusun KAKBI dan mulai diimplementasikan tahun 2014. Implementasi PKAK 03 dianggap tepat bagi BI dikarenakan pengakuan keuntungan/kerugian selisih kurs terkait transaksi antar valuta asing dalam rangka pengelolaan cadangan devisa yang belum mencerminkan dampak dari upaya pencapaian tujuan BI, belum diakui sebagai surplus defisit.;This study analyzes the implementation of PKAK 03: The Effects of Changes in Foreign Exchange Rates in Financial Accounting Policy of Bank Indonesia (KAKBI) as a standard related to foreign exchange transactions on BI's financial statements. KAKBI prepared by the KAKBI's Committee and implemented in 2014. The implementation of PKAK 03 considered appropriate due to the recognition of gains/losses of foreign exchange transactions in order to manage foreign exchange reserves which do not yet reflect the impact of efforts to achieve BI's purpose, is not recognized as surplus deficit., This study analyzes the implementation of PKAK 03: The Effects of Changes in Foreign Exchange Rates in Financial Accounting Policy of Bank Indonesia (KAKBI) as a standard related to foreign exchange transactions on BI's financial statements. KAKBI prepared by the KAKBI's Committee and implemented in 2014. The implementation of PKAK 03 considered appropriate due to the recognition of gains/losses of foreign exchange transactions in order to manage foreign exchange reserves which do not yet reflect the impact of efforts to achieve BI's purpose, is not recognized as surplus deficit.]