

# Analisis implementasi PSAK No 10 (revisi 2010) dan pengaruh kurs valuta asing pada laporan keuangan terhadap perhitungan pajak masa dan badan: studi kasus PT XYZ = Analysis of implementation of PSAK No 10 (revised 2010) and the effects of foreign exchange rate on financial statements and tax calculation of PT XYZ

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## Abstrak

[Studi kasus ini ditujukan untuk menganalisis penerapan PSAK No. 10 (revisi 2010) tentang Pengaruh Perubahan Kurs Valuta Asing pada perusahaan tambang dan konstruksi yaitu PT XYZ. Studi kasus ini membahas penentuan mata uang

fungsional, proses pengukuran kembali, pencatatan, dan penyajian dalam laporan keuangan PT XYZ. Selain itu studi kasus ini juga membahas tentang pengaruh kurs valuta asing terhadap pajak terutang perusahaan.

Analisa juga ditambah

dengan analisis terhadap dampak peraturan baru Bank Indonesia yaitu Per 17/3/PBI/2015 tentang kewajiban transaksi menggunakan mata uang rupiah di Indonesia bagi industri secara umum dan PT XYZ secara khusus.

.....This case study is propose to analyze the application of PSAK No. 10 (revised 2010) on The Effects of Changes in Foreign Exchange Rates in mining and construction industry, namely PT XYZ. This case study discusses the determination of functional currency, the process of the re-measurement, recording, and presentation in the financial statements of PT XYZ. Beside that,

this case study also discusses the influence of foreign exchange rates on the company tax payable. Analysis is also coupled with an analysis of the impact of new regulation of Bank Indonesia, as of 17/3/PBI/2015 on the obligation to use currency transactions in the Indonesian rupiah for the industry in general and in particular PT. XYZ.;

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