

ABSTRAK

**EVALUASI PENERAPAN *INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)*
Studi Kasus Pada PT Telekomunikasi Indonesia, Tbk**

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Penelitian ini bertujuan untuk mengevaluasi pengaruh penerapan IFRS, kendala yang dihadapi pada saat penerapan IFRS dan perbedaan antara laporan keuangan versi IFRS dengan laporan keuangan versi PSAK PT Telekomunikasi Indonesia, Tbk.

Jenis penelitian ini adalah studi kasus. Data diperoleh dengan melakukan wawancara, observasi, dokumentasi dan riset kepustakaan. Teknik analisa data yang digunakan oleh penulis adalah analisis deskriptif yaitu dengan cara: 1) melakukan wawancara dan menganalisis pengaruh penerapan IFRS bagi Telkom. 2) Membandingkan laporan keuangan versi IFRS dengan PSAK. 3) Menganalisis sebab perbedaan. 4) Menganalisis apakah perbedaan berpengaruh material terhadap perusahaan.

Hasil analisis data dan pembahasan berdasarkan penelitian menunjukkan bahwa: 1) Pengaruh adopsi IFRS bagi perusahaan PT Telekomunikasi Indonesia, Tbk adalah Telkom menjadi *leader* dalam implementasi IFRS, perusahaan memiliki sumber daya manusia yang lebih *valuable*, investor dan *stakeholder* lebih percaya pada laporan keuangan Telkom, kinerja perusahaan dinilai lebih baik, dan sistem informasi dan teknologi perusahaan berkembang sesuai dengan kebutuhan IFRS. 2) Kendala yang dihadapi oleh PT Telekomunikasi Indonesia, Tbk dalam mengadopsi IFRS adalah *knowledge*, risiko yang besar, dan sistem IT yang kurang mendukung. 3) Perbedaan yang material antara laporan keuangan IFRS dengan laporan keuangan PSAK disebabkan oleh empat hal, yakni: pencatatan perjanjian konsesi jasa, pencatatan imbalan karyawan, penyesuaian terhadap transaksi kumulatif, dan pencatatan atas hak atas tanah.

ABSTRACT

**EVALUATION ON THE IMPLEMENTATION OF THE INTERNATIONAL
FINANCIAL REPORTING STANDARDS (IFRS)
A Case Study at PT Telekomunikasi Indonesia, Tbk**

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This study aimed to evaluate the effect of the implementation of IFRS, together with problems encountered during the implementation of IFRS and the differences between versions of IFRS financial statement and the financial statements of PSAK version of PT Telekomunikasi Indonesia, Tbk.

This type of research is a case study. The data were obtained by conducting interviews, observation, documentation and library research. Data analysis techniques used was descriptive analysis by: 1) conducting interviews and analyzing the influence of the implementation of IFRS for Telkom, 2) Comparing financial statements versions of IFRS with PSAK, 3) Analyze cause differences, and 4) Analyze whether the differences is material.

The results of the data analysis and discussion showing that: 1) the effect of the adoption of IFRS for companies PT Telekomunikasi Indonesia, Tbk are: Telkom becomes the leader in the implementation of IFRS in Indonesia, the company then possesses a more valuable human resources, the investors and stakeholders than rely on Telkom's financial statements more, performance of the companies considered better, and it's information systems and technology are developed in accordance with IFRS requirements. 2) Constraints faced by PT Telekomunikasi Indonesia, Tbk are the lack of knowledge on IFRS, a huge risk on the implementation, and less supporting IT systems. 3) material differences between IFRS financial statements and PSAK financial statements caused by four things: the acquisition of the concession agreement registration services, the recording of the employee benefits, the cumulative adjustment to the transaction, and the acquisition of the land rights. This difference can be caused by any of these conditions, the first one is that IFRS standards are differ from PSAK, and the second is that in some cases the PSAK standards are unclear enough, and the third one is the presence of the double standards followed by the company relevant to the presentation in Indonesia Stock Market (to meet the PSAK standards) and the aboard Stock Market (to meet IFRS standards).