

## ABSTRAK

Penelitian ini merupakan salah satu jenis penelitian kualitatif deskriptif yang dilakukan di salah satu perusahaan dalam sektor kemasan plastik yang berada di wilayah industri Sidoarjo yaitu PT. International Packaging Manufacturing atau yang lebih singkat dikenal dengan sebutan PT. IPM. Pada penelitian ini memiliki salah satu tujuan untuk mengetahui implementasi terhadap PSAK No. 1 tentang Penyajian Laporan Keuangan yang terdiri dari Neraca, Laporan Laba Rugi, Laporan Arus Kas, Laporan Perubahan Ekuitas, Catatan atas Laporan Keuangan yang telah disajikan oleh PT. International Packaging Manufacturing (PT. IPM). Metode pengumpulan data yang digunakan peneliti dalam penelitian ini adalah wawancara dan observasi. Dalam penelitian ini wawancara yang dilakukan dengan staf bagian keuangan dari PT. International Packaging Manufacturing (PT. IPM) untuk mengetahui atau mendapatkan informasi tentang laporan keuangan yang biasa disajikan oleh PT. International Packaging Manufacturing (PT. IPM). Serta pengumpulan data menggunakan metode observasi yang dilakukan peneliti dengan membandingkan laporan keuangan yang dimiliki oleh PT. International Packaging Manufacturing (PT. IPM) dengan laporan keuangan yang bertujuan untuk melihat apakah penyajian PT. International Packaging Manufacturing (PT. IPM) sudah sesuai dengan unsur-unsur laporan keuangan yang sesuai dengan PSAK No. 1. Metode analisis data dalam penelitian ini menggunakan penelitian deskriptif kualitatif dengan menggunakan teori menurut Miles & Huberman. Dalam menganalisis data, ada 3 tahapannya yaitu dengan mereduksi data, memaparkan data dan menarik kesimpulan dan memverifikasinya. Penelitian ini terlebih dahulu membandingkan dan menganalisis objek penelitian dari konsep perbandingan kebijakan akuntansi dan penyajian laporan keuangan, lalu peneliti melakukan penyesuaian dan membandingkan dengan laporan keuangan yang sesuai menurut PSAK No. 1. Berdasarkan hasil penelitian dapat disimpulkan bahwa PT. International Packaging Manufacturing (PT. IPM) sudah menerapkan PSAK No. 1 dan laporan keuangannya sudah mencakup dari unsur-unsur PSAK No. 1. Pada laporan keuangan PT. International Packaging Manufacturing (PT. IPM) sudah terdiri dari Neraca, Laporan Laba Rugi, Laporan Arus Kas, Laporan Perubahan Ekuitas dan Catatan atas Laporan Keuangan. Namun, pada laporan keuangan PT. International Packaging Manufacturing (PT. IPM) memiliki tingkat persentase pada laporan keuangan yang sesuai PSAK No. 1 karena nama akun atau pos yang harus tersedia pada laporan keuangan menurut PSAK No. 1 masih ada yang belum disajikan pada laporan keuangan PT. International Packaging Manufacturing (PT. IPM). Untuk tingkat kesesuaian laporan keuangan PT. International Packaging Manufacturing (PT. IPM) yang terdiri dari Neraca 70,58%, Laporan laba rugi 60%, Laporan arus kas 100%, Laporan perubahan ekuitas 75%, Catatan atas laporan keuangan 100%. Jadi, kesimpulan dari penelitian ini adalah bahwa PT. International Packaging Manufacturing (PT. IPM) sudah menyajikan laporan keuangan menurut PSAK No. 1 dengan rincian sudah menyajikan laporan keuangan yang meliputi Neraca, Laporan Laba Rugi, Laporan Arus Kas, Laporan Perubahan Ekuitas, dan Catatan Laporan Keuangan.

**Kata Kunci :** Laporan, Keuangan, PSAK , Neraca, Ekuitas

## **ABSTRACT**

*This research is a type of descriptive qualitative research conducted in one of the companies in the plastic packaging sector located in the Sidoarjo industrial area, namely PT. International Packaging Manufacturing or shorter known as PT. IPM. In this study, one of the objectives is to determine the implementation of PSAK No. 1 concerning Presentation of Financial Statements consisting of Balance Sheet, Income Statement, Cash Flow Report, Statement of Changes in Equity, Notes to Financial Statements that have been presented by PT. International Packaging Manufacturing (PT. IPM). Data collection methods used by researchers in this study were interviews and observation. In this study, interviews were conducted with staff from the finance department of PT. International Packaging Manufacturing (PT. IPM) to find out or get information about the financial statements usually presented by PT. International Packaging Manufacturing (PT. IPM). As well as data collection using the method of observation conducted by researchers by comparing the financial statements owned by PT. International Packaging Manufacturing (PT. IPM) with financial reports that aim to see whether the presentation of PT. International Packaging Manufacturing (PT. IPM) is in accordance with the elements of the financial statements in accordance with PSAK No. 1. The method of data analysis in this study used descriptive qualitative research using the theory according to Miles & Huberman. In analyzing the data, there are 3 stages, namely by reducing the data, presenting the data and drawing conclusions and verifying it. This research first compares and analyzes the object of research from the concept of comparison of accounting policies and presentation of financial statements, then adjusts and compares them with financial statements according to PSAK No. 1. Based on the results of the study it can be concluded that PT. International Packaging Manufacturing (PT. IPM) has implemented PSAK No. 1 and its financial statements already include the elements of PSAK No. 1. In the financial statements of PT. International Packaging Manufacturing (PT. IPM) already consists of a Balance Sheet, Income Statement, Cash Flow Statement, Statement of Changes in Equity and Notes to Financial Statements. However, in the financial statements of PT. International Packaging Manufacturing (PT. IPM) has a percentage level on the financial statements in accordance with PSAK No. 1 because the name of the account or post that must be available in the financial statements according to PSAK No. 1 is still not presented in the financial statements of PT. International Packaging Manufacturing (PT. IPM). For the level of conformity of the financial statements of PT. International Packaging Manufacturing (PT. IPM) which consists of 70.58% Balance Sheet, 60% Profit and Loss Statement, 100% Cash Flow Statement, 75% Change in Equity Statement, 100% Notes to Financial Statements. So, the conclusion of this research is that PT. International Packaging Manufacturing (PT. IPM) has presented financial statements according to PSAK No. 1 with details already presenting financial statements which include Balance Sheet, Income Statement, Cash Flow Statement, Statement of Changes in Equity, and Notes on Financial Statements.*

**Keywords:** Report, Finance, PSAK, Balance Sheet, Equity