

Studi Komparasi Rancangan Undang-Undang Pelaporan Keuangan Republik Indonesia Dengan Peraturan Perundangan Negara Lain = Comparative Study of Indonesian Financial Reporting Bill with the Regulations of Other Countries

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Abstrak

Penelitian ini untuk mengevaluasi Rancangan Undang-Undang Pelaporan Keuangan Indonesia (selanjutnya: RUU PK RI) dan memberi rekomendasi terhadap RUU PK RI. Berdasarkan teori pemangku kepentingan, studi banding dilakukan dengan membandingkan RUU PK RI dengan UU Pelaporan Keuangan dan peraturan perundangan terkait yang dipublikasikan oleh Amerika Serikat, Inggris, dan dua puluh tujuh anggota Asian-Oceanian Standard-Setters Group (AOSSG). Dari total 24 negara tersebut ditemukan 60 dokumen yang kemudian dianalisis secara manual konten dan temanya. Berdasarkan hasil kajian, direkomendasikan dua aspek untuk ditambahkan dalam RUU PK RI, yaitu: (1) asosiasi profesi beserta perannya dalam penyusunan standar laporan keuangan, penyelenggaraan sertifikasi akuntan, dan penjaminan kualitas jasa akuntan; serta (2) aspek hukum yang terdiri dari perihal banding dan perlindungan hukum.

.....This study evaluates the Indonesian Financial Reporting Bill (hereinafter: RUU PK RI, Rancangan Undang-Undang Pelaporan Keuangan Republik Indonesia) and provides recommendation to RUU PK RI. Based on stakeholder theory, a comparative study was carried out by comparing the RUU PK RI with Financial Reporting Acts and other related statutory from the United States of America, the United Kingdom, and twenty-seven members of the Asian-Oceanian Standard-Setters Group (AOSSG). From a total of 24 countries, 60 documents were found which were then manually analyzed for content and themes. Based on the results of the study, two aspects are recommended to be included in the RUU PK RI, namely: (1) professional association, including their role in preparing financial reporting standards, organizing accountant certification, and ensuring the quality of accountant services; as well as (2) legal aspects which consist of appeal and legal protection