

## Evaluasi Prosedur Penyajian, Peninjauan, dan Penerapan PSAK 338 (2022) pada Laporan Keuangan PT BSI Pasca Kombinasi Bisnis Entitas Sepengendali = Evaluation of Procedures for Presentation, Review, and the Application of PSAK 338 (2022) in PT BSI Financial Reports Post Business Combination of Entities Under Common Control

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### Abstrak

Laporan magang ini menyajikan gambaran komprehensif mengenai kegiatan magang di KAP IKN, yang berfokus pada evaluasi praktik penyajian laporan keuangan PT BSI pasca-kombinasi bisnis. Evaluasi mencakup tujuan, metode peninjauan perhitungan, aspek tata bahasa, format penulisan, serta penyajian kembali laporan sesuai teori dan PSAK 338 (2022): Kombinasi Bisnis Entitas Sepengendali. Hasil evaluasi menunjukkan bahwa praktik penyajian laporan keuangan PT BSI setelah kombinasi bisnis dan prosedur peninjauan oleh KAP IKN telah sesuai dengan teori dan standar yang berlaku. Laporan magang ini juga membahas analisis refleksi diri atas pengalaman yang diperoleh selama magang di KAP IKN.

..... This internship report presents a comprehensive overview of internship activities at KAP IKN, which focuses on evaluating the practice of presenting PT BSI's financial reports post-business combination. The evaluation includes objectives, calculation review methods, grammatical aspects, writing format, and restatement of the report in accordance with theory and PSAK 338 (2022): Business Combinations of Entities Under Common Control. The findings indicate that the presentation practices of PT BSI's financial statements post-business combination and the review procedures by KAP IKN comply with the relevant theories and standards. Additionally, this report includes a self-reflective analysis of the experiences gained during the internship at KAP IKN.