

Research Article

## Implementation of PSAK 221 on Foreign Currency Transactions of PT Adaro Andalan Indonesia Tbk

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**Abstract:** This research discusses the implementation of PSAK 221, which regulates the impact of foreign exchange rate changes on the financial statements of PT Adaro Andalan Indonesia Tbk, particularly related to foreign currency transactions. PSAK 221 establishes the methods for recording and reporting foreign currency transactions and recognizing exchange rate differences arising from exchange rate fluctuations. In the context of PT Adaro, which operates in the mining sector and frequently conducts international transactions, implementing this standard is crucial to maintaining the accuracy and transparency of financial reports that stakeholders require. This research aims to guide PT Adaro in managing foreign currency transactions and recording the impact of exchange rate fluctuations by PSAK 221 provisions to ensure accurate, transparent, and compliant financial statements with applicable accounting standards. This research uses a qualitative descriptive method, with a document study approach, to analyze the annual financial statements of PT Adaro Andalan Indonesia Tbk. The data used consists of secondary data obtained from the company's financial statements and foreign currency transaction records, covering 2024, to identify the application of PSAK 221 in foreign currency transactions and its impact on the financial statements.

**Keywords:** Exchange Rate Fluctuations; Foreign Currency Transactions; PSAK 221.

### 1. Introduction

Statement of Financial Accounting Standards (*Pernyataan Standar Akuntansi Keuangan*/PSAK) 10 regarding the Effects of Changes in Foreign Exchange Rates regulates accounting for transactions in foreign currencies and the impact of changes in foreign exchange rates on the financial statements of entities. Implementing PSAK 221 on Foreign Exchange Differences in Foreign Currency Transactions at PT Adaro Andalan Indonesia Tbk has significant implications for the company's financial statements. PSAK 221 regulates the recording and reporting of transactions conducted in foreign currencies and how to recognize exchange rate differences that arise due to currency fluctuations. PT Adaro, which operates in the mining sector, often conducts transactions in foreign currencies (especially US dollars), making applying this standard essential to maintain the accuracy of financial reports and the transparency required by stakeholders [1].

First, according to Manullang, in the implementation of PSAK 221, there are specific steps that need to be taken, namely the initial recording of transactions, measurement of monetary and non-monetary items, and presentation in the statement of financial position and profit or loss [1]. At PT Adaro, foreign currency transactions are considered monetary items, such as foreign currency debts and receivables, which must be converted into the reporting currency (Rupiah) using the exchange rate on the reporting date. This creates challenges for the company in managing and recording exchange rate fluctuations that can significantly impact financial performance if not managed properly [2].

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Moreover, PSAK 221 must appropriately recognize exchange rate variances resulting from fluctuations in exchange rates. Fluctuations in exchange rates necessitate recording profits or losses from these disparities in the comprehensive income statement. Riduwan's research underscores the necessity of converting foreign currency transactions into Rupiah to guarantee that financial accounts accurately represent economic realities [3]. At PT Adaro, applying the appropriate exchange rate mechanism for remeasuring monetary positions will impact profit and loss. It can offer a more lucid representation of the company's financial performance.

PSAK 221 mandates that enterprises assess foreign currency transactions in their functional currency and document their effects on the company's financial standing and operational outcomes. PT Adaro Andalan Indonesia Tbk, a corporation engaged in the mining industry with global operations, must implement PSAK 221 in its accounting for foreign currency transactions. Adhering to the stipulations of PSAK 221 enables the company to improve transparency in its financial statements and furnish more precise information to investors and other stakeholders.

This research aims to instruct PT Adaro in managing foreign currency transactions, ensuring accurate recording and disclosure in compliance with the relevant accounting rules, including PSAK 221. This will assist the organization in preparing financial statements that are clear, precise, and compliant with applicable regulations.

## **2. Literature Review**

### **2.1. Foreign Currency Transactions**

Foreign currency transactions pertain to exchanges using multiple currencies, typically due to enterprises operating in global marketplaces or conducting trade with international entities. These transactions may encompass acquiring or disposing of products and services, receivables and payables, or investments denominated in foreign currencies [4]. Foreign currency transactions must be converted into the company's functional currency on the transaction date, and any exchange rate fluctuations between the transaction date and the financial statement date must be recognized in the profit and loss statement.

### **2.2 Accounting Practices for Foreign Currency Transactions in Indonesia**

In the context of Indonesia, the implementation of PSAK 221 in companies involved in foreign currency transactions is important. The government and regulators such as the Financial Services Authority (OJK) require companies to comply with applicable accounting standards, including PSAK 221, so that the financial statements prepared can provide transparent and trustworthy information to stakeholders. Therefore, this research focuses on applying PSAK 221 in foreign currency transactions by PT Adaro Andalan Indonesia Tbk and how the company manages risks related to exchange rate fluctuations.

### **2.3 Exchange Rate Fluctuations and Their Impact on Company Finances**

Fluctuations in foreign exchange rates can affect a company's financial performance, especially those exposed to international transactions. Manurung (2019) says exchange rate fluctuations can increase costs or reduce a company's revenue [4]. In the case of PT Adaro, which operates in the mining sector with international transactions, exchange rate fluctuations can affect operational costs, product selling prices, and the company's cash flow stability. Therefore, the company needs to have a strategy to manage those risks.

### **2.4 The implementation of PSAK 221 on the Influence of Foreign Exchange Rate Changes**

PSAK 221 governs the accounting treatment of transactions in foreign currencies and the effects of fluctuations in foreign exchange rates on financial statements. Under PSAK 221, entities must assess foreign currency transactions at the exchange rate prevailing on the transaction date and acknowledge the gains or losses resulting from exchange rate variations in the income statement, except hedged transactions. PSAK 221 governs the adjustment of exchange rates after the accounting period, mandating that the exchange rate variance between the transaction date and the financial position report date be acknowledged in the company's financial statements. The effective execution of PSAK 221 will guarantee that the

company's financial statements precisely and transparently depict the effects of exchange rate variations.

## **2.5 Recognition of Foreign Exchange Gains and Losses**

According to PSAK 221, the income statement must acknowledge gains or losses resulting from fluctuations in foreign currency exchange rates. Foreign exchange gains or losses can influence the firm's performance [5]; therefore, the corporation must meticulously manage and declare their effects in the financial statements. Companies engaged in foreign currency transactions or possessing assets/liabilities in foreign currencies are particularly susceptible to exchange rate swings, resulting in significant volatility in their financial performance [6]. For enterprises such as PT Adaro, which is involved in international transactions in foreign currencies, fluctuations in exchange rates can impact net profit and economic stability.

## **3. Research Method**

### **3.1. Data Analysis Approach**

This research uses a qualitative descriptive method to describe deeply the phenomena occurring in implementing PSAK 221 related to foreign currency transactions at PT Adaro Andalan Indonesia Tbk. It aims to further understand how PSAK 221 is implemented and its impact on managing foreign currency transactions.

### **3.2 Data Collection Process**

Data is obtained from PT Adaro Andalan Indonesia Tbk's annual financial statements published on the company's official website or reports audited by IDX. This data will include information on foreign currency transactions, the impact of exchange rate fluctuations on the income statement, and notes related to implementing PSAK 221.

### **3.3 Sample**

The sample for this research is PT Adaro's foreign currency transaction data, chosen because the transactions involve the main currency, the US Dollar (USD). The sample also includes annual financial statements that contain information about exchange rates.

### **3.4 Data Processing**

The data used in this research is quantitative, prioritizing numerical data from PT Adaro in 2024. This data includes all transactions conducted by PT Adaro in foreign currencies.

## **4. Results and Discussion**

### **4.1. Results**

#### **4.1.1. Functional Currency**

The functional currency is the primary currency used by the company in conducting its business operations. It is the currency that most influences the company's transactions and costs. Meanwhile, the presentation of financial statements uses the currency chosen by the company to present its financial statements to stakeholders, which often differs from the functional currency. PT Adaro Andalan Indonesia Tbk uses USD for both the functional currency and the presentation of financial statements.

#### **4.1.2. Exchange Rate Used**

The bank or financial institution publishes the exchange rate applicable on the transaction date on that day. This rate converts the transaction amount in foreign currency into functional currency.

- a. The exchange rate applicable on the transaction date is the rate used when the transaction occurs. It can be the rate set by the bank or the prevailing rate in the market on that day.
- b. The middle rate is the average exchange rate calculated by the central bank, such as Bank Indonesia. This rate is calculated from transactions that occur throughout the day and is usually used for accounting reports. In Figure 1, the middle exchange rate

published by Bank Indonesia (in USD) is presented, which PT Adaro uses for foreign currency exchange transactions.

	31 Desember/ December 2024	31 Desember/ December 2023	1 Januari/ January 2023	
Rupiah 10.000 ("Rp")	0.62	0.65	0.64	<i>Rupiah 10.000 ("Rp")</i>
Dolar Singapura ("S\$")	0.74	0.76	0.74	<i>Dolar Singapura ("S\$")</i>
Dolar Australia ("A\$")	0.62	0.69	0.67	<i>Dolar Australia ("A\$")</i>
Euro ("€")	1.04	1.11	1.06	<i>Euro ("€")</i>
Yen ("¥")	0.63	0.71	0.75	<i>Yen ("¥")</i>
Yuan ("CNY")	0.14	0.14	0.14	<i>Yuan ("CNY")</i>

**Figure 1.** Middle Exchange Rate

Source: IDX (2024)

#### 4.1.3. Conversion of Assets and Liabilities

Assets and liabilities in the consolidated statement of financial position for PT Adaro's subsidiaries, with a functional currency distinct from the parent company's presentation currency, must be translated at the closing exchange rate on the consolidated statement of financial position date.

#### 4.1.4. Translation of Revenues and Expenditures

Income and expenses in the income statement for subsidiaries with varying functional currencies must be translated using the average exchange rate for the reporting period unless this average rate does not accurately represent the cumulative impact of exchange rate fluctuations at the transaction date.

#### 4.1.5. Acknowledgement of Exchange Rate Variations

Exchange rate variances resulting from converting functional currency to presentation currency must be acknowledged in other comprehensive income (OCI). These exchange rate disparities pertain to the discrepancy between the recorded value at the closing rate for financial positions (assets and liabilities) and the recorded value utilizing the average rate for revenue and spending throughout the reporting period.

### 4.2. Discussion

#### 4.2.1. Functional Currency

The functional currency and financial statement presentation of PT Adaro Andalan Indonesia Tbk use USD, which means that the company operates and prepares its financial statements in US dollars. Although transactions are conducted in Rupiah, the company must convert all these transactions into USD when preparing its financial statements. This is done using the exchange rate applicable on the transaction date. Suppose transactions are conducted in Rupiah (IDR), such as purchasing goods or paying debts. In that case, the value of these transactions must be converted to USD using the exchange rate applicable when the transaction occurs.

#### 4.2.2. Exchange Rate Used

On the reporting date (for example, the end of the reporting year, such as December 31), all monetary assets and liabilities denominated in foreign currencies must be adjusted to reflect the applicable exchange rate. Monetary assets and liabilities referred to are positions with a value measurable in foreign currency that remain unsettled at the end of the reporting period.

This adjustment ensures that the value reflects the exchange rate fluctuations that occur at the end of the period so that the prepared financial statements can accurately and relevantly reflect the conditions.

To present consolidated financial statements, the company must use the middle rate published by Bank Indonesia on the reporting date as a reference for converting foreign currencies into functional currency. This middle rate is calculated based on transactions that occur over a specific period (usually one day) and reflects the average value of money market transactions on that day.

A foreign exchange gain or loss occurs when the exchange rate on the transaction date differs from that on the reporting date. These gains or losses arise from fluctuations in foreign exchange rates that influence the conversion of monetary assets and liabilities into functional currency.

The income statement must acknowledge gains and losses resulting from exchange rate variations to accurately represent the effect of currency fluctuations on the company's performance during the reporting period. This aligns with accounting requirements mandating the acknowledgement of exchange rate fluctuations on foreign currency transactions in the company's income statement.

#### **4.2.3. Conversion of Assets and Liabilities**

When a subsidiary's functional currency differs from the parent company's presentation currency, the assets and liabilities in the consolidated statement of financial position must be translated at the closing rate on the date of that statement. The closing rate is the exchange rate relevant after the reporting period, specifically the final date of the financial reporting period.

The closure rate translates the subsidiary's assets and liabilities from its functional currency into the parent company's presentation currency. This translation guarantees that the consolidated financial position accurately represents the value on the reporting date and demonstrates the effect of exchange rate variations on outstanding assets and liabilities.

#### **4.2.4. Translation of Revenues and Expenditures**

When the average exchange rate inadequately represents the cumulative impact of exchange rate fluctuations on the transaction date, income and expenses reported in the income statement for subsidiaries with varying functional currencies must be translated using the average exchange rate relevant to the reporting period. In this instance, revenue and expenses must be converted utilizing the exchange rate applicable on the transaction date.

The average exchange rate is determined by transactions conducted throughout the reporting period. This rate assesses the aggregate impact of exchange rate fluctuations across that duration. Nonetheless, the average exchange rate fails to accurately reflect the aggregate effect of exchange rate variations on specific transactions. Consequently, those transactions must be converted using the rate pertinent to the transaction date. This is to preserve the precision and pertinence of the information conveyed in the income statement.

#### **4.2.5. Acknowledgement of Exchange Rate Variations**

Exchange rate variances from converting functional currency to presentation currency must be documented in other comprehensive income (OCI). The fluctuations in exchange rates pertain to the disparity between the documented value of financial position (assets and liabilities) at the closing rate and the value recorded using the average rate for income and expenses throughout the reporting period.

Other comprehensive income is a financial statement component that encompasses unrealized gains and losses, including currency translation adjustments from foreign exchange rates. Identifying exchange rate variances in other comprehensive income mitigates the impact of exchange rate movements that do not pertain to the profit or loss of the current period.

Figure 2 is the statement of financial situation, which illustrates the exchange rate variances resulting from the translation of financial statements.

31 Desember/December 2024							Selisih kurs dari penjabaran laporan keuangan/ Exchange differences due to financial statements translation	Saldo akhir/ Ending balance	
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Disposals	Reklasifikasi/ Reclassifications <sup>1)</sup>					
<b>Harga perolehan</b>									<b>Acquisition costs</b>
<b>Kepemilikan langsung</b>									<b>Direct ownership</b>
Tanah	34.578	52	-	(703)	(570)	33.357			Land
Bangunan	63.671	1.079	(20)	1.727	(833)	65.624			Buildings
Infrastruktur	165.377	13.784	(294)	3.081	(1.543)	180.405			Infrastructure
Mesin, peralatan operasional dan kendaraan	582.022	5.906	(1.480)	690	(1.107)	586.031			Machineries, operational equipment and vehicles
Kapal	435.933	70.533	(2.238)	22.329	(700)	525.857			Vessels
Peralatan kantor	8.430	676	(1.044)	183	(167)	8.078			Office equipment
Fasilitas permukiman dan pengolahan	371.090	1.220	-	1.664	-	373.974			Crushing and handling facilities
Jalan dan jembatan	278.979	9.992	-	12.347	-	301.319			Roads and bridges
<b>Sub-total</b>	<b>1.940.080</b>	<b>103.242</b>	<b>(5.076)</b>	<b>41.318</b>	<b>(4.920)</b>	<b>2.074.644</b>			<b>Sub-total</b>
<b>Aset dalam pembangunan</b>	<b>96.676</b>	<b>405.934</b>	<b>(2.340)</b>	<b>(42.021)</b>	<b>(817)</b>	<b>457.432</b>			<b>Construction in progress</b>
<b>Aset hak-guna</b>									<b>Right-of-use assets</b>
Tanah	60	-	-	-	-	60			Land
Bangunan	5.231	-	(373)	-	(117)	4.741			Buildings
Mesin, peralatan operasional dan kendaraan	7.549	1.706	(223)	-	(104)	8.928			Machineries, operational equipment and vehicles
Fasilitas permukiman dan pengolahan	14.473	-	-	-	-	14.473			Crushing and handling facilities
Peralatan kantor	98	-	-	-	-	98			Office equipment
<b>Sub-total</b>	<b>27.411</b>	<b>1.706</b>	<b>(596)</b>	<b>-</b>	<b>(221)</b>	<b>28.300</b>			<b>Sub-total</b>
<b>Total</b>	<b>2.064.167</b>	<b>510.882</b>	<b>(8.012)</b>	<b>(703)</b>	<b>(5.958)</b>	<b>2.560.376</b>			<b>Total</b>
<b>Akumulasi penyusutan</b>									<b>Accumulated depreciation</b>
<b>Kepemilikan langsung</b>									<b>Direct ownership</b>
Bangunan	(35.831)	(2.468)	20	-	296	(37.983)			Buildings
Infrastruktur	(107.285)	(9.024)	34	-	339	(115.936)			Infrastructure
Mesin, peralatan operasional dan kendaraan	(546.286)	(9.260)	1.107	-	523	(553.916)			Machineries, operational equipment and vehicles
Kapal	(195.289)	(26.453)	494	-	234	(221.014)			Vessels
Peralatan kantor	(7.012)	(506)	-	-	134	(6.840)			Office equipment
Fasilitas permukiman dan pengolahan	(367.116)	(708)	-	-	-	(367.824)			Crushing and handling facilities
Jalan dan jembatan	(254.861)	(3.492)	-	-	-	(258.353)			Roads and bridges
<b>Sub-total</b>	<b>(1.513.680)</b>	<b>(51.911)</b>	<b>2.199</b>	<b>-</b>	<b>1.526</b>	<b>(1.561.866)</b>			<b>Sub-total</b>
<b>Aset hak-guna</b>									<b>Right-of-use assets</b>
Tanah	(52)	(8)	-	-	-	(60)			Land
Bangunan	(3.110)	(757)	316	-	135	(3.416)			Buildings
Mesin, peralatan operasional dan kendaraan	(4.025)	(2.069)	201	-	142	(5.751)			Machineries, operational equipment and vehicles
Fasilitas permukiman dan pengolahan	(10.763)	(3.709)	-	-	-	(14.472)			Crushing and handling facilities
Peralatan kantor	(25)	(46)	-	-	-	(71)			Office equipment
<b>Sub-total</b>	<b>(17.975)</b>	<b>(6.589)</b>	<b>517</b>	<b>-</b>	<b>277</b>	<b>(23.770)</b>			<b>Sub-total</b>
<b>Total</b>	<b>(1.531.655)</b>	<b>(58.500)</b>	<b>2.716</b>	<b>-</b>	<b>1.803</b>	<b>(1.585.636)</b>			<b>Total</b>
<b>Nilai buku neto</b>	<b>532.512</b>					<b>974.740</b>			<b>Net book value</b>

Figure 2. Consolidated Statement of Financial Position

Source: IDX (2024)

Figure 3 is the income statement presenting the exchange rate differences due to the translation of financial statements.

LAPORAN LABA RUGI DAN PENGHASILAN KOMPRESHENSIF LAIN KONSOLIDASI UNTUK TAHUN-TAHUN YANG BERAKHIR 31 DESEMBER 2024 DAN 31 DESEMBER 2023 (Dinyatakan dalam ribuan Dolar AS, kecuali laba per saham dasar dan dilusi)				CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED 31 DECEMBER 2024 AND 31 DECEMBER 2023 (Expressed in thousands of US Dollars, except for basic and diluted earnings per share)			
	Catatan/ Notes	31 Desember/ December 2024	31 Desember/ December 2023 <sup>1)</sup>				
Pendapatan usaha	30	5,319,582	5,915,408	Revenue			
Beban pokok pendapatan	31	(3,853,631)	(4,186,532)	Cost of revenue			
Laba bruto		1,465,951	1,728,876	Gross profit			
Beban usaha	32	(315,504)	(311,777)	Operating expenses			
Pendapatan/(beban) lain-lain, neto	33	330,770	(25,740)	Other income/(expenses), net			
Laba usaha		1,481,217	1,391,359	Operating income			
Biaya keuangan	39b	(77,808)	(74,611)	Finance costs			
Penghasilan keuangan	39a	85,553	111,322	Finance income			
Bagian atas keuntungan neto entitas asosiasi dan ventura bersama	14	51,114	131,905	Share in net profit of associates and joint ventures			
Laba sebelum pajak penghasilan		1,540,076	1,559,975	Profit before income tax			
Beban pajak penghasilan	34d	(213,340)	(274,084)	Income tax expense			
Laba tahun berjalan		1,326,736	1,285,891	Profit for the year			
(Kerugian)/penghasilan komprehensif lain tahun berjalan:				Other comprehensive (loss)/ income for the year			
Pos-pos yang akan direklasifikasi ke laba rugi:				Items that will be reclassified to profit or loss:			
Selisih kurs karena penjabaran laporan keuangan		(10,881)	4,049	Exchange difference due to financial statements translation			
Bagian atas penghasilan/(kerugian) komprehensif lain dan entitas asosiasi dan ventura bersama	14	1,931	(1,321)	Share of other comprehensive income/(loss) from associates and joint ventures			
		(8,950)	2,728				
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items that will not be reclassified to profit or loss:			
Perubahan nilai wajar atas investasi pada funds pada nilai wajar melalui penghasilan komprehensif lain	7a	(11,842)	12,850	Changes in fair value of investment in funds at fair value through other comprehensive income			
Pengukuran kembali liabilitas imbalan pasca kerja		365	(1,382)	Remeasurement of post-employment benefits liabilities			
Pajak penghasilan terkait pos ini	34d	(84)	245	Income tax relating to this item			
		(11,561)	11,713				
		(20,511)	14,441				
Total penghasilan komprehensif tahun berjalan, setelah pajak		1,306,225	1,300,332	Total comprehensive income for the year, net of tax			

Figure 3. Consolidated Income Statement

Source: IDX (2024)

## 5. Conclusions

PT Adaro Andalan Indonesia Tbk uses USD as its functional currency for financial statement presentation, although it conducts transactions in Rupiah. The exchange rate on the transaction date is utilized for converting foreign currency transactions, whereas the middle rate provided by Bank Indonesia is employed for the consolidated financial statements. Assets and liabilities are converted using the closing rate after the reporting period. Simultaneously, income and expenses are modified utilizing the average rate, except in substantial exchange rate volatility cases. Differences in currency rates arising from translation are recorded in other comprehensive income (OCI) to illustrate the effects of exchange rate fluctuations.

The company should consider using hedging instruments to reduce the negative impact of exchange rate fluctuations that can affect transactions in foreign currencies. Additionally, companies are advised to carefully consider using average exchange rates in the translation of income and expenses so that they more accurately reflect the cumulative effects of exchange rate fluctuations. Increased transparency in the presentation of financial statements, explanations related to the currency conversion process, and recognition of exchange rate differences can provide clearer understanding for stakeholders.

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