

**TREATMENT AND DISCLOSURE OF FOREIGN EXCHANGE ACCOUNTANCY
IN BANK INDONESIA FINANCIAL STATEMENT**

BY

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ABSTRACT

This Research was about treatment and disclosure of foreign exchange accountancy in Bank Indonesia financial statement. The purpose of this research is to analyze the properly of treatment accountancy for foreign exchange in Bank Indonesia financial statement base on the PSAK (Pernyataan Standar Akuntansi Keuangan)No. 10 and PAPI (Pedoman Akuntansi Perbankan Indonesia).

This research was using of the deskriptif kuantitatif analysis.

The result of this research, it can be concluded that foreign exchange accountancy's treatment and its disclosure in Bank Indonesia's financial statement are in accordance with Bank Indonesia's financial accountancy guidance.

Key words : Disclosure, foreign exchange, financial statement.