

**ANALISIS PENERAPAN AKUNTANSI INFLASI
SEBAGAI SUPLEMENT TAMBAHAN PADA PENYAJIAN
LAPORAN KEUANGAN
PT. KRAKATAU STEEL Tbk**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana penerapan akuntansi inflasi pada pencatatan keuangan dengan menerapkan sistem pencatatan General Price Level Accounting dan membandingkannya dengan sistem pencatatan Historical Cost Accounting pada laporan keuangan perusahaan sebagai suplemen tambahan.

Penelitian yang dilakukan dengan menggunakan laporan keuangan PT. Krakatau Steel (Persero) Tbk mengambil rentang waktu penyajian laporan keuangan tahun 2015 dan tahun 2016.

Hasil penelitian menunjukkan bahwa penyajian laporan keuangan dari 33 akun yang ada dalam neraca PT. Krakatau Steel (Persero) Tbk 29 diantaranya dinyatakan interpretatif. Sehingga perhitungan persentasenya sebesar 87,88% Number of Dollar attribute $\geq 50\%$, dan 30 akun diantaranya dinyatakan relevan dengan perhitungan persentase sebesar 90,90% Command Over Good attribute $\geq 50\%$ menunjukkan General Price Level Accounting lebih interpretatif dan relevan dibandingkan dengan Historical Cost Accounting.

Kata Kunci : akuntansi inflasi, *general price level accounting*, *historical cost accounting*, laporan keuangan.

ANALYSIS OF THE APPLICATION OF ACCOUNTING INFLATION AS AN ADDITIONAL SUPPLEMENT TO THE PRESENTATION OF FINANCIAL STATEMENTS PT. KRAKATAU STEEL Tbk

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ABSTRACT

This study aims to determine how the application of inflation accounting on financial records by applying the system of recording General Price Level Accounting and compare it with the system of recording Historical Cost Accounting on the company's financial statements as an additional supplement.

Research conducted using the financial statements of PT. Krakatau Steel (Persero) Tbk takes the period of financial statement presentation in 2015 and 2016.

The results showed that the presentation of financial statements of 33 accounts in the balance sheet of PT. Krakatau Steel (Persero) Tbk 29 of them declared interpretative. So the calculation of the percentage of 87,88% Number of Dollar attribute $\geq 50\%$, and 30 accounts of which stated relevant with the percentage calculation of 90,90% Command Over Good attribute $\geq 50\%$ indicates General Price Level Accounting more interpretive and relevant than the Historical Cos Accounting.

Keyword : accounting inflation, general price level accounting, historical cost accounting, financial statement.