



# A practical guide to the new and revised Indonesian Financial Standards for 2024

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# Introduction

Indonesian Financial Accounting Standards (IFAS) are being updated, with new revisions set to take effect in 2024. This guide provides a summary of the expected impacts on processes, systems, and business operations, along with key considerations for understanding and implementing these changes in reporting requirements.

Recent development in Indonesia has shown the commitment to close the gap between International Financial Reporting Standards (IFRS) and Statements of Financial Accounting Standards (Pernyataan Standar Akuntansi Keuangan/PSAK), while maintaining the local specific accounting standard. There are upcoming updates not only from General Financial Accounting Standards (SAK Umum) but also in other areas such as accounting standards for private entities and the SAK International Pillar (i.e. Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia or DSAK IAI also ratified the same amendments to SAK Umum in SAK International Pillar). Appendix B - Other updates cover a high-level overview of the changes and amendments to other accounting standard pillars.

On 22 November 2023 press release, the DSAK-IAI announced updates to the numbering system for financial standards. Effective from 1 January 2024, the numbering of PSAK and Interpretations of Financial Accounting Standards (Interpretasi Standar Akuntansi Keuangan/ISAK) within the IFAS will be revised to align more closely with the corresponding IFRS standards. For comprehensive details on these changes please refer to Appendix C.

This publication focuses on updates in SAK Umum. It summarises several changes in SAK Umum that will take effect on 1 January 2024, specifically:

- PSAK 116, *Leases* (previously PSAK 73) – Leases on sales and leaseback
- PSAK 201, *Presentation of financial statements* (previously PSAK 1) - Non-current Liabilities with Covenants
- PSAK 207, *Cash flow statements* (previously PSAK 2) and PSAK 107, *Financial instrument: Disclosure* (previously PSAK 60) – Supplier finance arrangements.
- PSAK 409, *Accounting for Zakat, Infaq and Sadaqah (ZIS)* and PSAK 401, *Presentation of sharia financial statements*.

Finally, as previously announced, PSAK 117 *Insurance Contracts* (previously PSAK 74) will be effective retrospectively in Indonesia beginning the annual reporting period after 1 January 2025. Early adoption is permitted.

A brief guidance on the forthcoming requirements that will affect reporters in the upcoming years is also included in this guide (see the Appendix A page).

# Amended accounting standard

## Amendments to PSAK 116 “Lease” – Leases on a sale and leaseback transaction

Transition Provision: Retrospective

### Changes

Buletin Implementasi Vol 1 published by DSAK IAI in 2023 contains the agenda decision by the IFRS Interpretations Committee addressing how a seller-lessee should measure the right-of-use asset arising from the leaseback and, as a result, how it should determine the gain or loss on a sale and leaseback transaction where the transaction qualified as a ‘sale’ under PSAK 115 and lease payments include variable lease payments that do not depend on an index or rate. While the agenda decision provided an approach for the initial measurement of the right-of-use asset and the lease liability arising from the leaseback, it did not address how the lease liability would be subsequently measured.

The amendments to PSAK 116 issued in November 2022, aim to address that gap. PSAK 116 now specifies that, in subsequently measuring the lease liability, the seller-lessee determines ‘lease payments’ and revised lease payments’ in a way that does not result in the seller-lessee recognising any amount of the gain or loss that is related to the right of use it retains.

In other words, without these amendments, a seller-lessee, applying the subsequent measurement requirements for lease liabilities unrelated to a sale and leaseback transaction, might have recognised a gain on the right of use it retains solely because of a remeasurement (for example, following a lease modification or change in the lease term), even though no transaction or event would have occurred to give rise to that gain.

Any gains and losses relating to the full or partial termination of a lease continue to be recognised when they occur as these relate to the right of use terminated and not the right of use retained.

The amendments do not prescribe a particular method of subsequent measurement. However, they include examples illustrating the initial and subsequent measurement of the lease liability whether there are variable payments that do not depend on an index or rate.

### Impact

Any entity that has entered into, or might enter into, a sale and leaseback transaction for which the lease payments include variable payments that do not depend on an index or rate could be impacted by these amendments.

### Effective date

The amendments are effective for annual reporting periods beginning on or after 1 January 2024. But they could be adopted early.

An entity applies the requirements retrospectively back to sale and leaseback transactions that were entered into after the date when the entity initially applied PSAK 116. For example, an entity that applied PSAK 116 from 1 January 2020 would apply the amendments to sale and leaseback transactions that were entered into after 1 January 2020. This might require retrospective application to comparative periods as a result.

## Amendments to PSAK 201 “Presentation of Financial Statements”– Non-current liabilities with covenants

Transition Provision: Retrospective

### Changes

PSAK 101 ‘Presentation of financial statements’ requires that, for an entity to classify a liability as non-current, the entity must have the right at the reporting date to defer settlement of the liability for at least twelve months after that date.

In October 2020, the DSAK IAI issued the amendments ‘Classification of liabilities as current or non-current’ to PSAK 101 (2020 amendments). The 2020 amendments originally had an effective date for reporting periods beginning on or after 1 January 2023. Applying the 2020 amendments, an entity does not have the right to defer settlement of a liability—and thus classifies the liability as current—when the entity would not have complied with covenants based on its circumstances at the reporting date, even if compliance with such covenants were tested only within twelve months after that date.

Further amendment was issued in December 2022 (2022 amendments) clarifying that covenants of loan arrangements which an entity must comply with only after the reporting date would not affect classification of a liability as current or non-current at the reporting date. However, those covenants that an entity is required to comply with on or before the reporting date would affect classification as current or non-current, even if the covenant is only assessed after the entity’s reporting date.

The 2022 amendments introduce additional disclosure requirements. When an entity classifies a liability arising from a loan arrangement as non-current and that liability is subject to the covenants which an entity is required to comply with within twelve months of the reporting date, the entity shall disclose information in the notes that enables users of financial statements to understand the risk that the liability could become repayable within twelve months of the reporting period, including:

- (a) the carrying amount of the liability;
- (b) information about the covenants;
- (c) facts and circumstances, if any, that indicate the entity may have difficulty complying with the covenants. Such facts and circumstances could also include the fact that the entity would not have complied with the covenants based on its circumstances at the end of the reporting period.

### Impact

We do not expect the 2022 amendments to significantly change an entity’s classification of liabilities as current or non-current from the current guidance. However, the 2022 amendments may result in a significant change to classification if an entity early adopted the 2020 amendments. The 2022 amendments will typically result in additional disclosure being required.

### Effective date

These amendments should be applied for annual periods beginning on or after 1 January 2024.

# Amendments to PSAK 207 "Cash flow statements" and PSAK 107 "Financial instruments: Disclosure" – Supplier Finance Arrangements

Transition Provision: Retrospective

## Issue

On 1 December 2023, the DSAK IAI issued amendments to PSAK 207 and PSAK 107 to require specific disclosures about Supplier Finance Arrangements (SFAs). The amendments respond to investors that said they urgently need more information about SFAs to be able to assess how these arrangements affect an entity's liabilities, cash flows and liquidity risk.

To meet investor's needs, the new disclosures will provide information about:

1. The terms and conditions of SFAs.
2. The carrying amount of financial liabilities that are part of SFAs and the line items in which those liabilities are presented.
3. The carrying amount of the financial liabilities in (2) for which suppliers have already received payment from the finance providers.
4. The range of payment due dates for both the financial liabilities that are part of SFAs, and comparable trade payables that are not part of such arrangements.
5. Non-cash changes in the carrying amounts of financial liabilities in (2).
6. Access to SFA facilities and concentration of liquidity risk with the finance providers.

Entities will be required to aggregate the information they provide about SFAs. However, entities should disaggregate information about terms and conditions that are dissimilar, disclose explanatory information when the range of payment due dates is wide, and disclose the type and effect of non-cash changes that are needed for comparability between periods.

## Impact

All entities that use SFAs in their operations will be required to provide the new disclosures provided they are material.

SFAs are described in the amendments as being characterised as arrangements in which one or more finance providers offer to pay amounts an entity owes its suppliers, and the entity agrees to pay according to the terms and conditions of the arrangement at the same date as, or a date later than, suppliers are paid. The arrangements typically provide the entity with extended payment terms, or the entity's suppliers with early payment terms, compared to the related invoice payment due date.

The disclosure about financial liabilities for which suppliers have already received payment from finance providers will be the most challenging (item 3 above) as many entities might not have ready access to all that information. Entities might need to put in place new processes and controls to ensure the complete and accurate gathering of this information. They might also need to review and amend the terms of the contractual agreements to be granted access to that information.

## Effective date

The new disclosure requirements will be effective for annual reporting periods beginning on or after 1 January 2024. The unusually short implementation period was set considering:

- a. The urgent need for better information for investors about SFAs which have come under significant scrutiny recently,
- b. The fact that the amendments do not affect recognition or measurement principles, but only disclosure requirements, and
- c. Introduction of similar disclosure requirements in US Generally Accepted Accounting Principles (GAAP) with a quick effective date.

The following reliefs will be available in the first year of application:

- a. Disclosure of comparative information: comparative information is not required during the first year the entity applies the amendments, that is, an entity with a closing reporting date of 31 December 2024 will not need to present the comparative information of 2023.
- b. Disclosure of specified opening balances: quantitative disclosures 2) to 4) are normally required at the opening and closing of each reporting period. However, considering the complexity that may exist for disclosures 3) and 4), in the first year of application, entities are provided with transition relief meaning the disclosures 3) and 4) are only required as of year-end.
- c. Interim financial statements: the required disclosures are only applicable for the annual periods during the first year of application. Therefore, the earliest that the new disclosure requirements are mandated is an annual reporting period ending 31 December 2024.

# Amendments to PSAK 409 “Accounting for Zakat, Infaq and Sadaqah” and PSAK 401 “Presentation of Sharia Financial Statements”

Transition Provision: Prospective

## Changes

PSAK 409 is an accounting standard applied exclusively to *Amil* entities. *Amil* entities are entities that manage zakat, their establishment and/or confirmation are regulated based on legal provisions intended to collect, distribute, and utilize zakat<sup>1</sup>, infaq<sup>2</sup>, and Sadaqah<sup>3</sup>.

The amendment to PSAK 409 provides clarity on the accounting treatment for non-financial assets managed by charitable entities. It explains that zakat assets, such as securities, precious metals, and commodities, can experience fluctuations in value. The amendment clarifies that further measurement for these types of zakat assets is based on fair value, where any increases or decreases are recognised as income or expenses within the zakat fund. Similarly, for infaq and sadaqah assets that may fluctuate in fair value, their changes are recognised as income or expenses within the respective funds.

The amendment also addresses situations where non-cash assets need to be sold before distribution to people in need (donation recipient). Such transactions create a difference between the net cash received and the recorded value of the non-cash assets. This difference is recognised as income or expenses within the infaq and sadaqah fund or the zakat fund, depending on the type of asset (whether zakat or infaq/sadaqah).

Furthermore, the amendment explains discounts and other concessions obtained by charitable entities when purchasing assets or services for their activities. If there is written confirmation from the asset seller or service provider, these discounts and concessions are considered as sadaqah receipts. They are recognised as income in the Amil fund if the benefit is received by Amil itself or as infaq and sadaqah fund if the benefit received is by parties other than the Amil itself (donation recipient).

PSAK 409 was issued concurrently with the amendment to PSAK 101, which removed the presentation requirement for changes in managed assets as a major component of financial statements. Instead, this information must now be disclosed in the financial notes.

## Impact

We expect that charitable entities that manage ZIS (amil) will need to enhance their reporting system to accommodate fair value subsequent measurement of their non-cash assets.

## Effective date

These amendments should be applied for annual periods beginning on or after 1 January 2024.

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<sup>1</sup> Zakat is a levy as alms on wealth that must be given by a Muslim or a business entity to those who are eligible to receive it, in accordance with Islamic law (sharia).

<sup>2</sup> Infak is wealth given outside of zakat. It is voluntarily contributed by an individual or a business entity for the common good.

<sup>3</sup> Sadaqah is wealth given outside of zakat or non-material assistance. It can be both material and non-material.

## APPENDIX A — Forthcoming requirements

Title	Key Requirements	Effective Date
PSAK 117, 'Insurance Contracts'	This standard will make financial statements of insurance companies comparable with other industries and require a clear separation between income generated from the insurance business and income from investment activities to make financial statement information transparent for all stakeholders.	1 January 2025 and early adoption is allowed.
Amendment to PSAK 221, 'The effects of Changes in Foreign Exchange Rates': Lack of exchangeability	The amendment provides new requirements for entity to assess exchangeability between two currencies and determine the spot exchange rate, when exchangeability is lacking.	1 January 2025 and early adoption is allowed.



## APPENDIX B — Other updates

Pillars	Title	Key requirements	Effective date
Private entity	The Private Entity Financial Accounting Standards (SAKEP)	On 30 June 2021, the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI) ratified the Private Entity Financial Accounting Standards (SAKEP) which is the adoption of IFRS for SMEs taking into account conditions in Indonesia. SAK EP will be effective in 2025 and allowed to be applied earlier. SAK EP will replace SAK for Entities Without Public Accountability (ETAP).	1 January 2025
International	Amendment to IFRS 16 – Leases on sale and leaseback	These amendments include requirements for sale and leaseback transactions in IFRS 16 to explain how an entity accounts for a sale and leaseback after the date of the transaction. Sale and leaseback transactions where some or all the lease payments are variable lease payments that do not depend on an index or rate are most likely to be impacted.	1 January 2024
	Amendment to IAS 1 – Non-current liabilities with covenants	These amendments clarify how conditions with which an entity must comply within twelve months after the reporting period affect the classification of a liability. The amendments also aim to improve information an entity provides related to liabilities subject to these conditions.	1 January 2024
	Amendment to IAS 7 and IFRS 7 – Supplier finance	These amendments require disclosures to enhance the transparency of supplier finance arrangements and their effects on an entity's liabilities, cash flows and exposure to liquidity risk.  The disclosure requirements are the IASB's response to investors' concerns that some companies' supplier finance arrangements are not sufficiently visible, hindering investors' analysis.	1 January 2024
	Amendments to IAS 21 - Lack of Exchangeability	An entity is impacted by the amendments when it has a transaction or an operation in a foreign currency that is not exchangeable into another currency at a measurement date for a specified purpose. A currency is exchangeable when there is an ability to obtain the other currency (with a normal administrative delay), and the transaction would take place through a market or exchange mechanism that creates enforceable rights and obligations.	1 January 2025, early adoption is permitted
	Amendment to IFRS 9 and IFRS 7 - Classification and Measurement of Financial Instruments	These amendments: <ul style="list-style-type: none"> <li>clarify the requirements for the timing of recognition and derecognition of some financial assets and liabilities, with a new exception for some financial liabilities settled through an electronic cash transfer system;</li> <li>clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion;</li> <li>add new disclosures for certain instruments with contractual terms that can change cash</li> <li>flows (such as some instruments with</li> </ul>	1 January 2026, early adoption is permitted

Pillars	Title	Key requirements	Effective date
		<p>features linked to the achievement of environment, social and governance (ESG) targets); and</p> <ul style="list-style-type: none"> <li>• make updates to the disclosures for equity instruments designated at Fair Value through</li> <li>• Other Comprehensive Income (FVOCI).</li> </ul>	
	IFRS 18 Presentation and Disclosure in Financial Statements	<p>This is the new standard on presentation and disclosure in financial statements, with a focus on updates to the statement of profit or loss. The key new concepts introduced in IFRS 18 relate to:</p> <ul style="list-style-type: none"> <li>• the structure of the statement of profit or loss;</li> <li>• required disclosures in the financial statements for certain profit or loss performance measures that are reported outside an entity's financial statements (that is, management defined performance measures); and</li> <li>• enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes in general.</li> </ul>	1 January 2027, early adoption is permitted
	IFRS 19 Subsidiaries without Public Accountability: Disclosures	<p>This new standard works alongside other IFRS Accounting Standards. An eligible subsidiary applies the requirements in other IFRS Accounting Standards except for the disclosure requirements and instead applies the reduced disclosure requirements in IFRS 19. IFRS 19's reduced disclosure requirements balance the information needs of the users of eligible subsidiaries' financial statements with cost savings for preparers. IFRS 19 is a voluntary standard for eligible subsidiaries.</p> <p>A subsidiary is eligible if:</p> <ul style="list-style-type: none"> <li>• it does not have public accountability; and</li> <li>• it has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards.</li> </ul>	1 January 2027, early adoption is permitted

## APPENDIX C — Annual improvement

The annual improvements are only editorial changes which do not change the substance of existing requirements.

Title	Key requirements
PSAK 407, Ijarah Accounting	DSAS IAI on 3 March 2024 issued an annual improvement. The standard improved is PSAK 407: Ijarah Accounting. The objective of this annual improvement is to align and keep the consistency between revenue recognition and presentation of Ijarah for indirect service.

## APPENDIX D — Changes in PSAK Number

1 January 2024 marked as starting date of Changes to the numbering of Statements of Financial Accounting Standards (PSAK) and Interpretations of Financial Accounting Standards (ISAK) in the *Standar Akuntansi Keuangan Indonesia* (which were previously known as *Standar Akuntansi Keuangan*). Officially, through its press release on 22 November 2023, DSAK IAIDSAK-IAI published several changes in numbering matters with the following details:

- All SAK International Standards will be referred with “i” before every number (for example, IFRS 3 will be referred to as PSAK i103);
- All PSAKs indicated as IFRS in the IFRS Accounting Standards will be referred with “1” as the first number (for example, IFRS 3 will be referred to as PSAK 103);
- All PSAKs indicated as IAS in the IFRS Accounting Standards will be referred with “2” as the first number (for example, IAS 20 will be referred to as PSAK 220);
- All ISAK indicated as IFRIC in the IFRS Accounting Standards will be referred with “1” as the first number (for example, IFRIC 14 will be referred to as ISAK 114);
- All ISAK indicated as SIC in the IFRS Accounting Standards will be referred with “2” as the first number (for example, SIC 32 will be referred to as ISAK 232);
- All local PSAKs with no equivalent IFRS Accounting Standards will be referred with “3” as the first number (for example PSAK 38 will be referred to as PSAK 338); and
- All local Shariah Accounting Standards will be referred to with “4” replacing the first number (for example PSAK 101 will be referred to as PSAK 401).

Before	After	Title in Bahasa	Title
PSAK 1	PSAK 201	Penyajian Laporan Keuangan	Presentation of Financial Statements
PSAK 2	PSAK 207	Laporan Arus Kas	Statement of Cash Flows
PSAK 3	PSAK 234	Laporan Keuangan Interim	Interim Financial Reporting
PSAK 4	PSAK 227	Laporan Keuangan Tersendiri	Separate Financial Statements
PSAK 5	PSAK 108	Segmen Operasi	Operating Segments
PSAK 7	PSAK 224	Pengungkapan Pihak-Pihak Berelasi	Related Party Disclosures
PSAK 8	PSAK 210	Peristiwa Setelah Periode Pelaporan	Events after the Reporting Period
PSAK 10	PSAK 221	Pengaruh Perubahan Kurs Valuta Asing	The Effects of Changes in Foreign Exchange Rates
PSAK 13	PSAK 240	Properti Investasi	Investment Property
PSAK 14	PSAK 202	Persediaan	Inventories
PSAK 15	PSAK 228	Investasi pada Entitas Asosiasi dan Ventura Bersama	Investments in Associates and Joint Ventures
PSAK 16	PSAK 216	Aset Tetap	Fixed Assets
PSAK 18	PSAK 226	Akuntansi dan Pelaporan Program Manfaat Purnakarya	Accounting and Reporting by Retirement Benefit Plans
PSAK 19	PSAK 238	Aset Takberwujud	Intangible Assets
PSAK 22	PSAK 103	Kombinasi Bisnis	Business Combinations
PSAK 24	PSAK 219	Imbalan Kerja	Employee Benefits
PSAK 25	PSAK 208	Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan	Accounting Policies, Changes in Accounting Estimates and Errors
PSAK 26	PSAK 223	Biaya Pinjaman	Borrowing Costs
PSAK 28	PSAK 328	Akuntansi Kontrak Asuransi Kerugian	Accounting for Loss Insurance
PSAK 36	PSAK 336	Akuntansi Kontrak Asuransi Jiwa	Accounting for Life Insurance
PSAK 38	PSAK 338	Kombinasi Bisnis Entitas Sepengendali	Accounting for Restructuring Under Common Control Entities
PSAK 46	PSAK 212	Pajak Penghasilan	Income Taxes
PSAK 48	PSAK 236	Penurunan Nilai Aset	Impairment of Assets
PSAK 50	PSAK 232	Instrumen Keuangan: Penyajian	Financial Instruments: Presentation
PSAK 53	PSAK 102	Pembayaran Berbasis Saham	Share-based Payment
PSAK 55	PSAK 239	Instrumen Keuangan: Pengakuan dan Pengukuran	Financial Instruments: Recognition and Measurement
PSAK 56	PSAK 233	Laba per Saham	Earnings per Share

Before	After	Title in Bahasa	Title
PSAK 57	PSAK 237	Provisi, Liabilitas Kontinjensi, dan Aset Kontinjensi	Provisions, Contingent Liabilities and Contingent Assets
PSAK 58	PSAK 105	Aset Tidak Lancar yang Dikuasai untuk Dijual dan Operasi yang Dihentikan	Non-current Assets Held for Sale and Discontinued Operations
PSAK 60	PSAK 107	Instrumen Keuangan: Pengungkapan	Financial Instruments: Disclosures
PSAK 61	PSAK 220	Akuntansi Hibah Pemerintah dan Pengungkapan Bantuan Pemerintah	Accounting for Government Grants and Disclosure of Government Assistance
PSAK 62	PSAK 104	Kontrak Asuransi	Insurance Contracts
PSAK 63	PSAK 229	Pelaporan Keuangan dalam Ekonomi Hiperinflasi	Financial Reporting in Hyperinflationary Economies
PSAK 64	PSAK 106	Aktivitas Eksplorasi dan Evaluasi pada Pertambangan Sumber Daya Mineral	Exploration and Evaluation of Mineral Resources Mining
PSAK 65	PSAK 110	Laporan Keuangan Konsolidasian	Consolidated Financial Statements
PSAK 66	PSAK 111	Pengaturan Bersama	Joint Arrangements
PSAK 67	PSAK 112	Pengungkapan Kepentingan dalam Entitas Lain	Disclosures of Interest in Other Entities
PSAK 68	PSAK 113	Pengukuran Nilai Wajar	Fair Value Measurement
PSAK 69	PSAK 241	Agrikultur	Agriculture
PSAK 70	PSAK 370	Akuntansi Aset dan Liabilitas Pengampunan Pajak	Accounting for Tax Amnesty Assets and Liabilities
PSAK 71	PSAK 109	Instrumen Keuangan	Financial Instruments
PSAK 72	PSAK 115	Pendapatan dari Kontrak dengan Pelanggan	Revenue from contract with customers
PSAK 73	PSAK 116	Sewa	Leases
PSAK 74	PSAK 117	Kontrak Asuransi	Insurance Contracts
ISAK 9	ISAK 101	Perubahan atas Liabilitas Aktivitas Purnaoperasi, Restorasi, dan Liabilitas Serupa	Changes in Existing Decommissioning, Restoration and Similar Liabilities
ISAK 11	ISAK 117	Distribusi Aset Nonkas kepada Pemilik	Distributions of Non-cash Assets to Owners
ISAK 13	ISAK 116	Lindung Nilai Investasi Nero dalam Kegiatan Usaha Luar Negeri	Hedges of a Net Investment in a Foreign Operation
ISAK 14	ISAK 232	Aset Tak berwujud — Biaya Situs Web	Intangible Assets-Web Site Costs
ISAK 15	ISAK 114	PSAK 219 — Batas Aset Imbalan Pasti, Persyaratan Pendanaan Minimum, dan Interaksinya	PSAK 24 - The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction
ISAK 16	ISAK 112	Perjanjian Konsesi Jasa	Service Concession Arrangements
ISAK 17	ISAK 110	Laporan Keuangan Interim dan Penurunan Nilai	Interim Financial Reporting and Impairment
ISAK 18	ISAK 210	Bantuan Pemerintah — Tidak Berelasi Spesifik dengan Aktivitas Operasi	Government Assistance No Specific Relation to Operating Activities
ISAK 19	ISAK 107	Penerapan Pendekatan Penyajian Kembali dalam PSAK 229: Pelaporan Keuangan dalam Ekonomi Hiperinflasi	Applying the Restatement Approach under PSAK 63: Financial Reporting in Hyperinflationary Economies
ISAK 20	ISAK 225	Pajak Penghasilan — Perubahan dalam Status Pajak Entitas atau Para Pemegang Sahamnya	Income Taxes-Changes in the Tax Status of an Entity or its Shareholders
ISAK 22	ISAK 229	Perjanjian Konsesi Jasa: Pengungkapan	Service Concession Arrangements: Disclosures
ISAK 28	ISAK 119	Pengakhiran Liabilitas Keuangan dengan Instrumen Ekuitas	Extinguishing Financial Liabilities with Equity Instruments
ISAK 29	ISAK 120	Biaya Pengupasan Lapisan Tanah dalam Tahap Produksi pada Tambang Terbuka	Stripping costs in the production phase of a surface mine
ISAK 30	ISAK 121	Pungutan	Levies
ISAK 31	ISAK 331	Interpretasi atas Ruang Lingkup PSAK 240: Properti Investasi	Interpretation on the scope of PSAK 13: Investment Property

Before	After	Title in Bahasa	Title
ISAK 32	ISAK 332	Definisi dan Hierarki Standar Akuntansi Keuangan	Definition and Hierarchy of Indonesian Financial Accounting Standards
ISAK 33	ISAK 122	Transaksi Valuta Asing dan Imbalan di Muka	Foreign currency transactions and advance consideration
ISAK 34	ISAK 123	Ketidakpastian dalam Perlakuan Pajak Penghasilan	Uncertainty over income tax treatments
ISAK 35	ISAK 335	Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba	Presentation of Financial Statements for Non-profit Oriented Entities
ISAK 36	ISAK 336	Interpretasi atas Interaksi antara Ketentuan Mengenai Hak atas Tanah dalam PSAK 216: Aset Tetap dan PSAK 116: Sewa	Interaction Between Standard of Land Rights in PSAK 16: Fixed Assets and PSAK 73: Leases
PSAK 101	PSAK 401	Penyajian Laporan Keuangan Syariah	Presentation of shariah financial statements
PSAK 102	PSAK 402	Akuntansi Murabahah	Murabahah Accounting
PSAK 103	PSAK 403	Akuntansi Salam	Salam Accounting
PSAK 104	PSAK 404	Akuntansi Istishna'	Istishna Accounting
PSAK 105	PSAK 405	Akuntansi Mudharabah	Mudharabah Accounting
PSAK 106	PSAK 406	Akuntansi Musyarakah	Musharakah Accounting
PSAK 107	PSAK 407	Akuntansi Ijarah	Ijarah Accounting
PSAK 108	PSAK 408	Akuntansi Transaksi Asuransi Syariah	Accounting for sharia insurance transaction
PSAK 109	PSAK 409	Akuntansi Zakat dan Infak/Sedekah	Zakah and Infaq/Shadaqah accounting
PSAK 110	PSAK 410	Akuntansi Sukuk	Sukuk accounting
PSAK 111	PSAK 411	Akuntansi Wa'd	Wa'd accounting
PSAK 112	PSAK 412	Akuntansi Wakaf	Wakaf accounting
PSAK 59	PSAK 459	Akuntansi Perbankan Syariah	Accounting for shariah banking
ISAK 101	ISAK 401	Pengakuan Pendapatan Murabahah Tangguh Tanpa Risiko Signifikan Terkait Kepemilikan Persediaan	Deferred murabahah revenue recognition without significant inventory risk
ISAK 102	ISAK 402	Penurunan Nilai Piutang Murabahah	Murabahah receivable impairment

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