



## Implementation Of PSAK 202 In The Presentation And Disclosure Of PT Unilever Indonesia's Financial Statements For The 2020-2024 Financial Years: A Literature Review

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### ABSTRACT

Study This aiming For review theory and implementation Statement Standard Accountancy Finance (PSAK) 202 on supplies , as well as evaluate its application to the report finances of PT Unilever Indonesia Tbk during period 2020–2024. PSAK 202, which refers to the standard international IFRS, providing guidelines about classification , determination cost acquisition , method recording , measurement mark realization clean , decrease value , up to disclosure supply in report finance . With use approach quantitative and qualitative as well as based on theory accountancy positive and normative , research This highlight implementation weighted average method in recording cost acquisition inventory by PT Unilever Indonesia Tbk . The results of the analysis show that company has comply provisions of PSAK 202 in particular consistent , including in confession burden inventory , adjustment provision on supply obsolete , and presentation inventory at value realization clean . Proper implementation of PSAK 202 rated contribute to transparency , accuracy and credibility report finance company .

### INTRODUCTION

The implementation of appropriate accounting standards is one of the key factors in maintaining transparency and accountability of a company's financial statements. In Indonesia, the Indonesian Institute of Accountants (IAI) through the Financial Accounting Standards Board (DSAK) has established the Statement of Financial Accounting Standards (PSAK) which regulates various aspects of accounting, including PSAK 202 (formerly PSAK 14) which focuses on inventory accounting (Uslifa Nurfagfira, Arif Kurniawan, Rio Rohman Saputra, & Endang Kartini Panggiarti,2023). In this context, PT Unilever Indonesia Tbk, as one of the largest multinational companies in the consumer goods sector, is an interesting object to study regarding the implementation of PSAK 202 (Wulandari Wulandari, Mia Audina, Ratih Tantri Pratiwi, & Endang Kartini Panggiarti,2023).Several previous studies provide a strong foundation for understanding

the application of PSAK in the context of inventory. For example, a study by Devi (2023) evaluated the method of recording and valuing medical consumables in accordance with PSAK 14 at Dr. M Djamil Padang General Hospital, which showed the importance of compliance with accounting standards in inventory management. This study highlights the challenges in inventory classification and inventory cost determination that can affect financial statements. In addition, a study by M. Dwiky Rama and Febransyah (2023) also emphasized the importance of a deep understanding of inventory recording and valuation methods to ensure the accuracy of financial statements.

PT Unilever Indonesia Tbk (Unilever), listed on the Indonesia Stock Exchange, has a big responsibility in implementing PSAK 202 to ensure that their financial statements reflect the actual financial condition. In their 2020 - 2024 annual report, Unilever must be able to demonstrate compliance with PSAK 202, which includes inventory classification, inventory cost determination, net realizable value (NRV) and financial statement disclosure. Proper inventory classification is essential to determine the value of inventory to be reported in the statement of financial position. Determining the cost of inventory is also crucial, as it can affect gross profit and, ultimately, the company's net profit (Yulianis, F., Sari, I. P., & Yulianti, W, 2021).

One important aspect in the implementation of PSAK 202 is the decline in inventory value. This is directly related to the impact on financial statements, where unrecognized inventory declines can lead to inaccurate financial statements. Research by Wulandari (2023) on the evaluation of the implementation of PSAK 14 at PT Segatama Lestari Pare shows how inventory declines can affect the company's financial performance (Pujiono, C., & Imelda, E, 2020).

In this context, this study aims to explore the implementation of PSAK 202 at PT Unilever Indonesia Tbk in 2020 - 2024 with a focus on identifying problems related to inventory classification, inventory cost determination, inventory methods, determination of net realizable value, inventory impairment, and their impact on the company's financial statements. By utilizing previous studies and the latest data, it is hoped that this study can provide deeper insight into the challenges and best practices in implementing PSAK 202 in large companies such as PT Unilever Indonesia Tbk.

## LITERATURE REVIEW

Accounting Standards Statement Finance (PSAK) 202 is guidelines important in accountancy finance in Indonesia, which regulates about stock. With based on standards international IFRS, PSAK 202 provides framework clear work For classification, determination cost acquisition, recording, and disclosure supply in report finance. Review This aiming For explore implementation of PSAK 202 based on studies latest, identify trend main, the methods used, and results relevant research.

### Classification of Inventory

Classification of inventory in PSAK 202 includes various type owned goods For for sale in activity business, including goods in process and materials standard . Hans Kartikahadi et al. (2019) explained that classification This important For ensure that every category supply recorded and reported with accurat , which has an impact on determining profit and position finance company.

### Determination of Inventory Acquisition Cost

According to PSAK 202, the cost acquisition supply covers all associated costs with acquisitions, including price buy, cost transportation, and other necessary costs For bring supply to location and conditions required. PSAK stipulated by the Association Indonesian Accountants (2024) shows that company must use consistent method in determine cost acquisition , for ensure transparency and accuracy in report finance .

### **Recording Method Supply**

There is two method recording recognized inventory in PSAK 202, namely FIFO (*First In, First Out*) method or First In First Out (MPKP) and weighted average. FIFO or MPKP method assume that first item purchased was the first to be sold, so can influence mark reported inventory and profitability company. FIFO or MPKP method more suitable used in condition inflation, because can produce more profit high. On the other hand, the weighted average method can give stability in report profit loss, because cost supply counted based on the average of inventory purchase (Ratma, B. S. 2018).

### **Net Realizable Value**

Realization value clean is estimate price sell expected inventory reduced cost settlement and costs For selling . PSAK 202 requires company For evaluate mark realization clean in a way periodic. Research show that companies that are active monitor mark realization clean can reduce risk decline mark supplies , which in turn impact positive on performance finance.

### **Inventory Decrease in Value**

Decrease mark supply happen when mark recorded supply exceed mark realization net . PSAK 202 requires company For do adjustment If happen decline value . Research show that companies that implement strict assessment to decline mark supply tend own report more finances transparent and can reliable.

### **Disclosure Inventory on Report Finance**

Disclosure supply in report finance must covers information about the method used For determine cost inventory, value recorded, and the amount recognized inventory as cost in period said . PSAK 202, IAI (2024 ) states that clear disclosure about supply can increase trust stakeholders interest to report finance company .

### **Implementation PSAK 202 at PT Unilever Indonesia Tbk**

PT Unilever Indonesia Tbk, as one of the company manufacturing product consumer goods, facing challenge in manage its inventory has various types of inventory and classifications.

## **METHODS**

### **Research Design**

Study This use approach quantitative and qualitative For give a comprehensive view about inventory management at PT Unilever Indonesia. Research This aiming For analyze implementation PSAK 202 and its impact on financial statements. The theory used is positive accounting theory, Watts and Zimmerman (1986), Accounting policies are chosen not only to present technically correct reports, but also to maximize the economic utility of certain parties (management, shareholders, creditors, regulators. In addition, Yuji Ijiri's normative accounting theory (1975), Developing a measurement-based normative accounting approach.

### **Instruments and Samples**

Inventory data obtained from annual reports and reports PT Unilever Indonesia Tbk's finances are accessed through the company's official website. While sample study This includes inventory data that includes goods So, the material raw, goods in process, and tribe spare. and cost of goods sold PT Unilever Indonesia Tbk during period fiscal year 2020 - 2024.

## Data Analysis

The study uses quantitative and qualitative data from financial reports published on the official website of PT Unilever Indonesia Tbk, exploring the provisions of PSAK 202 and the implementation of PSAK 202 in the financial reports of PT Unilever Indonesia Tbk for the 2020-2024 financial year.

## RESULTS

### Classification of Inventory

Inventory classification data obtained from the financial statements for 2020 - 2024. Classification of inventory into several value categories. supply for each type goods So , the material raw , goods in process, and tribe spare parts).

**Table 1. Inventory Value of PT Unilever Indonesia Tbk 2020 - 2024 (In Millions of Rupiah)**

Description	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024
Finished goods	1,479,281	1,535,521	1,689,504	1,575,410	1,483,268
Raw material	853,478	810,913	940,608	752.285	829,640
Goods in process	95,793	64,081	61,552	82,372	115,491
Parts	118,888	117,785	108.901	115,796	149,755
<b>Provision Supply</b>					
Finished goods	(46,071)	(41,134)	(141,404)	(73,417)	(41,865)
Raw material	(38,265)	(33,295)	(34,045)	(30,402)	(30,437)
<b>Total</b>	<b>2,463,104</b>	<b>2,453,871</b>	<b>2,625,116</b>	<b>2,422,044</b>	<b>2,505,852</b>

Sourc : (Financial Statement Data of PT Unilever Indonesia Tbk 2020 - 2024)

PT Unilever Indonesia Tbk classify supply as asset smooth that covers material raw, goods in process, goods So and spare parts used in the production process. This has been in accordance with PSAK 201 Paragraph 66 and PSAK 202 paragraphs 36 inventory account disclosures are presented in the classification appropriate to the entity and that matter consistent presented in report financial year 2020 - 2024. Furthermore, the inventory value has been presented at net realizable value which has been presented in table 1 above the inventory value minus provisions on supply obsolete and stock No used or not best seller as estimated that provision on supply obsolete and stock No used or No best seller has adequate For cover possible losses arise in inventory .

**Table 2. Changes in provisions for obsolete, unused or unsold inventory. PT Unilever Indonesia Tbk inventory 2020 - 2024 (In Millions of Rupiah)**

Changes in Inventory Provisions	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024
Beginning balance	(144,428)	(84,336)	(74,429)	(175,449)	(103,819)
Change during year walk :					
Additions provision	(178,900)	(47,967)	(359,436)	(187,371)	(166,096)
Write-off supply	238,992	57,874	258,416	259,001	197,613
<b>Ending balance</b>	<b>(84,336)</b>	<b>(74,429)</b>	<b>(175,449)</b>	<b>(103,819)</b>	<b>(72,302)</b>

**Table 3 . Confession burden on inventory used and sold as a component of Cost of Goods Sold of PT Unilever Indonesia Tbk 2020 - 2024 (In Million Rupiah)**

Cost Components	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024
Raw material :					
The beginning of	695,173	853,478	810,913	940,608	752.285

Cost Components	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024
the year					
Purchase	15,171,873	14,825,001	16.106.109	13,453,849	12,935,140
End of year	(853,478)	(810,913)	(940,608)	(752,285)	(829,640)
Raw materials used	15,013,568	14,867,566	15,976,414	13,642,172	12,857,785
Energy costs Work direct	694,073	648,941	697,670	678,893	628,970
Rewards Work term long	74,748	71,455	72,980	72,511	67,830
Depreciation asset still	599,969	602.169	610,425	546,030	530,319
Depreciation asset right of use	31,287	27,304	26,266	24,646	22,095
Manufacturing expenses other	1,938,094	1,703,419	2,221,041	1,755,614	1,878,474
Amount cost production	18,351,739	17,930,635	19,595,015	16,719,866	15,985,473
Goods in process :					
The beginning of the year	70,491	95,793	64,081	61,552	82,372
End of year	(95,793)	(64,081)	(61,552)	(82,372)	(115,491)
Cost of goods sold production	18,326,437	17,962,347	19,595,544	16,699,046	15,952,354
Finished goods :					
The beginning of the year	1,700,207	1,479,281	1,535,521	1,689,504	1,575,410
Purchase	1,968,121	2,013,465	2,710,383	2,603,747	2,374,466
End of year	(1,479,281)	(1,535,521)	(1,689,504)	(1,575,410)	(1,483,268)
<b>Amount</b>	<b>20,515,484</b>	<b>19,919,572</b>	<b>22,153,944</b>	<b>19,416,887</b>	<b>18,418,962</b>

Based on the PSAK statement paragraph 10, it is stated that inventory costs consist of all purchase costs, conversion costs, and costs incurred until the inventory is in its current condition and location. The application of this is reflected in the COGS cost component that has been presented that inventory consists of conversion costs and other costs incurred which are recognized as the acquisition price for the purchase of raw materials and finished goods.

Net realizable value is measured through the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. As stated in PSAK 202, inventory is measured at the lower of cost and net realizable value.

**Table 4 . Analytical review in measuring the net realizable value of PT Unilever Indonesia Tbk 2020 - 2024 (In Millions of Rupiah)**

Description	Financial Report Fiscal Year (in Millions of Rupiah)				
	2024	2023	2022	2021	2020
Sale	35,138,643	38,611,401	41,218,881	39,545,959	42,972,474
Cost of Sales	8,786,018	8,995,650	8,451,104	7,864,452	8,628,647
Net Realizable Value	26,352,625	29,615,751	32,767,777	31,681,507	34,343,827
Inventory Acquisition Cost	18,418,962	19,416,887	22,153,944	19,919,572	20,515,484

(source: processed 2020 - 2024 PT Unilever Indonesia Tbk Financial Report Data)

Based on table 4, it is known that inventory is presented at the lowest value between the cost of inventory acquisition and net realizable value, this provides business decision assurance to investors that the company's performance is in a profitable operational condition.

In the period 2020–2024, PT Unilever Indonesia Tbk consistently uses the weighted average cost method to calculate the cost of inventory. This method is used because PT Unilever Indonesia Tbk has a high transaction volume and homogeneous inventory items (eg finished products such as soap, shampoo, food, etc.), so the average method provides the most representative and stable cost estimate. The average method also helps avoid large fluctuations in cost of goods sold due to changes in raw material prices. As paragraph 34 of PSAK 202 states that if inventory is sold, the recorded amount of the inventory is recognized as an expense in the period in which the revenue from the sale is recognized. Any decrease in the value of inventory to net inventory value and all inventory losses are recognized as an expense in the period in which the decrease or loss occurs. The application of the PSAK paragraph is reflected in the cost of revenue recognized by PT Unilever Indonesia as an implementation of the concept of *matching cost against revenue* and the addition of provisions and inventory write-offs which are estimated or cannot be realized for sale or use in the production process.

**Table 5. Analysis of the accuracy and suitability of the presentation and disclosure of PT Unilever Indonesia Tbk's financial statements for 2020 - 2024 in accordance with PSAK 202 as follows:**

Element	PSAK 202 Provisions	Unilever Indonesia Practices
Acquisition cost	Including purchase, conversion and other fees	<input checked="" type="checkbox"/> Appropriate
Calculation method	FIFO or weighted average	<input checked="" type="checkbox"/> Weighted average
Abnormal costs (idle, broken)	May not be included in inventory	<input checked="" type="checkbox"/> Not recognized
Overhead remains proportional	Systematically recognized	<input checked="" type="checkbox"/> Proportional

Based on the discussion above, the impact of implementing PSAK 202 on the management and presentation of inventory in financial statements provides relevant and reliable information on the transparency and accountability of PT Unilever Indonesia Tbk's financial statements, thus becoming one of the measuring tools for business development decisions, creditors and investors who expect the stability of the company's financial performance.

## CONCLUSION

PSAK 202 is runway important in accountancy finance in Indonesia that regulates treatment accountancy on supplies, including classification, determination cost acquisition, method recording, as well as measurement and disclosure in report finance. Standard This arranged refers to the IFRS principles for ensure consistency relevant and accessible reporting compared in a way international. Through review theory, can understood that PSAK 202 was designed For create reliability and transparency in reporting finance, especially related position finance and performance company.

From the side classification and determination costs, PSAK 202 emphasizes importance accurate record keeping on various type inventory So, the material raw, goods in process, and tribe spare parts), and require use consistent method such as FIFO or weighted average. Each method recording own implications to confession expenses and profits companies, in particular in context change price and transaction volume. Therefore that, the election method must customized with characteristics business and market condition , as demonstrated by PT Unilever Indonesia Tbk which is consistent use weighted average method Because characteristic homogeneous and high volume products.

Good implementation of PSAK 202, as shown in studies the case of PT Unilever Indonesia Tbk, has give reliability in reporting finance company. Measurement mark realization clean in a way periodic, recognition provision For supply worn or No behavior, and disclosure method the recording used become proof that company apply standard accountancy in a way obedient and consistent. This is strengthen principle prudence in reporting and improving quality available information for users report finance.

Harmony between practice accounting and the provisions of PSAK 202 do not only strengthen reliability report finance, but also support taking decision strategic for investors, creditors, and management. Information supplies presented in a way accurate can help in analysis profitability, efficiency operational, as well as eligibility investment or expansion business in the future. With Thus, the implementation of PSAK 202 is consistent can be one of factor main in build credibility company and interesting interest stakeholders interest For to weave Work The same or invest capital.

## **SUGGESTION**

One of the main suggestions from results review this is the need improvement understanding and socialization of PSAK 202 among perpetrator business, especially for companies operating in the sector manufacturing. Although PT Unilever Indonesia Tbk has implementing PSAK 202 with ok, still Lots other entities that have not fully understand principles classification, assessment and recording supply in a way true. Therefore that, Bond Indonesian accountants and authorities related need stage training periodicals, workshops and guidance technical For ensure that standard This understood and adopted in a way evenly distributed throughout industry. Required evaluation periodic on method recording supplies used by the company, to keep them relevant with market conditions and needs operational. In the study This, PT Unilever Indonesia Tbk use weighted average method, which is appropriate For business with large volume and products homogeneous. However, for company with dynamics price material high standard or cycle different production, FIFO method or approach other Possible more representative. Therefore that, the election method recording must customized with condition specific to each company, supported by analysis benefits and risks to report finance.

Next, it is important for company For in a way active do evaluation mark realization clean supply as well as set provision on supply worn or No in demand in a way right. This is aiming For guard reliability report finance and avoid *overstatement* assets that can misleading user report. Practice of PT Unilever Indonesia Tbk in confession provisions and write-offs supply can made into reference for other companies, considering this process impact direct to accuracy recording expenses and profits make a loss.

Finally, it is recommended that the implementation of PSAK 202 be integrated optimally in system information accountancy company. This is covers use ERP (*Enterprise Resource Planning*) system that is capable of take notes transaction supply in real-time and produce appropriate report with provision standard accounting. With Thus, the company can increase efficiency reporting, minimizing error recording, as well as speed up the audit process. This integration will also make it easier taking decision strategic based on accurate and appropriate data with principles applicable accounting.

## **LIMITATION**

It is for sure that your research will have some limitations and it is normal. However, it is critically important for you to be striving to minimize the range of scope of limitations throughout the research process. Also, you need to provide the acknowledgement of your research limitations in conclusions chapter honestly. It is always better to identify and acknowledge shortcomings of your work, rather than to leave them pointed out to your by your

dissertation assessor. While discussing your research limitations, don't just provide the list and description of shortcomings of your work. It is also important for you to explain how these limitations have impacted your research findings.

Your research may have multiple limitations, but you need to discuss only those limitations that directly relate to your research problems. For example, if conducting a meta-analysis of the secondary data has not been stated as your research objective, no need to mention it as your research limitation.

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