

## ABSTRACTION

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ANALYSIS OF THE APPLICATION OF PSAK 101 IN THE PREPARATION OF SHARIA FINANCIAL STATEMENTS AT PT BANK SYARIAH INDONESIA IN 2021

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Keywords: PSAK 101, Banking, Islamic Banking, Application of Accounting Standards.

(xi + 66 + attachment)

PSAK 101 aims to regulate the presentation and disclosure of financial statements for general purposes for Islamic entities. The purpose of this study is to find out the implementation of PSAK 101 in the recording of financial transactions contained in the 2021 PT BSI Islamic financial statements, to find out the implementation of PSAK 101 for knowledge, measurement, disclosure of PT BSI's Islamic financial statement accounts in 2021, and to find out the implementation of PSAK 101 in the presentation of elements of PT BSI's Islamic financial statements in 2021. The object of this study is the preparation of Islamic financial statements. The research unit is PT BSI, a banking institution in Indonesia that was officially born on February 1, 2021.

In this study, the type of data used by the authors in the form of qualitative descriptive data is being used for the author's data source using secondary data and for data collection techniques, namely literature studies. The analysis tool used in this study is PSAK 101. In the financial statements according to Bank Syariah Indonesia, the statement of financial position/balance sheet, income statement, statement of changes in equity and financial statements of cash flows are in accordance with PSAK 101 and also in the financial statements of social funds, namely reports on the source and use of zakat funds and reports on the source and use of benevolence funds have presented and reported them in the annual report.

*Reference (2017-2022)*