

## ABSTRACT

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***ANALYSIS OF THE IMPLEMENTATION OF PSAK 207 ON CASH FLOW STATEMENTS IN FOOTWEAR SUBSECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX)***

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*(xii + 117 + attachment)*

*This research aims to determine whether the presentation of cash flow statements in Footwear Subsector Companies listed on the Indonesia Stock Exchange (IDX) has been implemented in accordance with PSAK 207. A qualitative descriptive method was used in this research. The data collection technique employed was a literature study and documentation method, involving obtaining the necessary secondary data in the form of books, archives, documents, writings, numbers, and images, such as Company Cash Flow Statements and other data obtained from the Indonesia Stock Exchange (IDX) website. The research results show that the information and reporting disclosed in the appendix of the cash flow statement of two footwear subsector companies, namely PT Sepatu Bata Tbk and PT Primarindo Asia Infrastructure Tbk, have been in accordance with the applicable standard, namely PSAK 207, by categorizing cash flows into Operating Activities, Investing Activities, and Financing Activities. Both companies have also presented the elements of cash and cash equivalents as a single, inseparable unit in the cash flow statement. However, there are items that are not in line with the Financial Accounting Standards Statement (PSAK) 207. Therefore, the Cash Flow Statements of the two footwear subsector companies have not been fully presented in accordance with the Financial Accounting Standards.*

*Bibliography (2013-2023)*