

## **ABSTRACT**

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### **COMPARATIVE ANALYSIS OF THE APPLICATION OF PSAK NO.2 TO THE CASH FLOW STATEMENT AT PT. WASKITA KARYA AND PT. WIJAYA KARYA 2018-2022**

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(xiii + 105 + attachment)

Statement of Financial Accounting Standards (PSAK) is a guideline for the preparation of accounting financial statements. PSAK No. 2 regulates the presentation of cash flow statements that can be used by users of financial statements to assess the company's ability to generate cash and cash equivalents, as well as to assess the company's need to use these cash flows. The purpose of this study is to determine the presentation of the cash flow statement of PT Waskita Karya and PT Wijaya Karya has been prepared in accordance with PSAK Statement No. 2 in the 2018-2022 period, and to determine the comparison of the presentation of the cash flow statement of PT Waskita Karya with the cash flow statement of PT Wijaya Karya.

These two companies are State-Owned Enterprises (BUMN) in the field of Construction, where the activities carried out by these two companies in obtaining profits by providing goods and services as routine company activities.

The results of the analysis that has been carried out in the presentation of the cash flow statement found that PT Waskita Karya (Persero) and PT Wijaya Karya (Persero) present the company's cash flow statement using the direct method. Both companies also present cash flow statements according to the classification of 3 cash flow activities, namely operating activities, investing activities, and financing activities. However, the company presents the cash flow statement not fully in accordance with PSAK No. 2.

Bibliography (2016-2023)