

## **ABSTRACT**

*This study aims to determine how the analysis of PSAK 118 on financial statements, specifically profit and loss statements reported by Securities Company (Broker-Dealers and Underwriters), is done through OJK's eReporting system. In the context of regulatory reporting, securities companies are required to submit their financial statements through the OJK e-Reporting system.*

*The object of this study consists of income statement templates submitted by securities companies through OJK's e-Reporting system. Furthermore, this study employed interviews with eight informants selected based on their involvement and direct knowledge of the OJK e-Reporting templates and securities company reporting. The analytical method used is qualitative research using document analysis.*

*The result of this study showed that the implementation of PSAK 118 encourages the restructuring of mandatory elements in financial performance statements, particularly through the clarification of core line items and subtotals. Which requires standardization, has the potential to enhance comparability, and improves the quality of information for OJK's supervisory functions. Furthermore, with the changes introduced by PSAK 118 to the OJK e-Reporting templates, there is no need for full system redevelopment, and only a configuration process is required for changes to the e-Reporting template. Keywords: PSAK 118, OJK e-Reporting system, securities companies, income statement, financial statements, reporting efficiency.*

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