

**ANALISIS PENERAPAN PSAK NO. 7 DALAM PENGUNGKAPAN  
TRANSAKSI PIHAK-PIHAK BERELASI TERKAIT ENTITAS ASOSIASI  
PADA PERUSAHAAN *GO PUBLIC***

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***ABSTRACT***

*Tighter business competition in the business world makes the company take the decision to cooperate with other parties by way of relationship. By establishing relationship with certain parties, the company can make transactions that have been agreed by both parties. These transactions are also called transactions with related parties.*

*In the book of PSAK 7 stipulates that every company having relationships with other parties and if conducting related parties transactions, it is obligated to disclose the related parties' transactions into the consolidated financial statements and the individual financial statements of the parent. In this study, the authors will analyze the implementation of PSAK 7 regarding disclosure of related parties transactions related to associate entities on 10 go public companies that have been selected by authors. Disclosure of related parties transactions that the author analysis is related to the disclosure of the nature of the relationship and transaction nominal.*

*The results of this study indicate that 10 go public companies that the author chose to disclosure the related parties transactions in accordance with those required by PSAK 7 in terms of disclosure of the nature of the relationship and transaction nominal. This should be disclosed in the consolidated financial statements with a view to understanding that there is a potential influence of the related relationship to the financial statements. By this research, it is known what the transactions made by the company with related parties.*

*Keywords : Disclosure of Related Parties Transactions Relating to Associated Entities, PSAK 7*