

Accounting standards

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GAAP vs. IFRS in Indonesia**

Indonesia has adopted International Financial Reporting Standards (IFRS), specifically IFRS 1-15 and IFRS 16-17, as its official accounting standards.

Accounting Standards in Indonesia

Indonesia has implemented various accounting standards, including:

- 21 Accounting Standards (PSAK 1-21)
- 33 Accounting Standards (PSAK 22-54)
- 41 Accounting Standards (PSAK 55-95)

Choosing Between GAAP and IFRS

The decision between GAAP and IFRS depends on factors such as the company's industry, location, and level of international operations. IFRS is generally preferred for multinational companies with cross-border operations.

Countries Using GAAP and IFRS

Many countries have adopted IFRS, including the European Union, Australia, and Canada. However, the United States still primarily uses GAAP.

Specific Accounting Standards

- **PSAK 37** - Provisions, Contingent Liabilities, and Contingent Assets
- **PSAK 27** - Consolidated Financial Statements

GAAP and IFRS Differences

GAAP and IFRS have some key differences, such as the treatment of research and development costs and the recognition of goodwill.

IFRS Standards

IFRS standards include:

- **IAS 1** - Presentation of Financial Statements
- **IAS 32** - Financial Instruments: Presentation

Calculation of EPS under IFRS

EPS is calculated using the following formula under IFRS:

$$\text{EPS} = (\text{Net Income} - \text{Preference Dividends}) / \text{Weighted Average Number of Ordinary Shares}$$

Additional Information

- **PSAK 116** - Leases
- **PSAK 26** - Intangible Assets
- **PSAK 38** - Fair Value Measurement
- **PSAK 40** - Investment Property
- **GAAP vs. IFRS vs. ASPE** - GAAP is used in the US, IFRS is used internationally, and ASPE is used in Canada.
- **IFRS Adoption** - IFRS adoption is driven by the need for global comparability and transparency.
- **IFRS in the USA** - While IFRS is not used in the US, some companies may voluntarily adopt it for international reporting purposes.
- **Companies Using IFRS** - Multinational companies such as Coca-Cola, Siemens, and Unilever use IFRS.
- **IFRS in China** - China has not yet fully adopted IFRS but is in the process of convergence.

- **Countries Not Using IFRS** - Some countries, such as North Korea and Cuba, do not use IFRS.
- **IFRS in Thailand** - Thailand adopted IFRS for listed companies in 2002.
- **IFRS for SMEs** - Over 100 countries have adopted IFRS for Small and Medium-Sized Entities (SMEs).

Services Marketing According to Zeithaml, 5th Edition

Q: What is a service? A: A service is an intangible offering that provides value to customers without resulting in ownership of any tangible goods. (Zeithaml et al., 2020, p. 11)

Q: What are the four main characteristics of services? A: 1) Intangibility: Services cannot be seen, touched, or physically possessed; 2) Heterogeneity: Services are highly variable and each encounter with a service provider may differ; 3) Perishability: Services cannot be stored or inventoried; and 4) Inseparability: Services are often consumed simultaneously with production. (Zeithaml et al., 2020, p. 13)

Q: What is the "7 P's" marketing mix for services? A: In addition to the traditional "4 P's" of marketing (product, price, place, promotion), Zeithaml et al. (2020, p. 27) propose three additional "P's" for services: 1) Process: The systems and procedures used to create and deliver the service; 2) Physical Environment: The tangible surroundings in which the service is delivered; and 3) People: The employees who interact with customers.

Q: What are the key differences between goods and services marketing? A: Services marketing has unique challenges compared to goods marketing, including the importance of managing customer relationships, the difficulty in standardizing services, and the impact of employee behavior on service quality. (Zeithaml et al., 2020, p. 30)

Q: What is the role of technology in services marketing? A: Technology can play a significant role in improving service delivery, reducing costs, and enhancing customer experiences. However, it is important to consider the potential risks and challenges associated with technology adoption in services. (Zeithaml et al., 2020, p.

References:

- Zeithaml, V. A., Bitner, M. J., Gremler, D. D., & Pandit, R. (2020). Services marketing: Integrating customer focus across the firm, 5th edition. New York: McGraw-Hill Education.

What happened Keith Jarrett? Jarrett suffered major strokes in February and May 2018. After the second, he was paralyzed and spent nearly two years in a rehabilitation facility.

Is Keith Jarrett married?

Did Keith Jarrett play electric piano?

Why did Keith Jarrett sue Steely Dan? After the album was released, jazz pianist Keith Jarrett sued Walter Becker and Donald Fagen for copyright infringement, claiming the title track plagiarized "Long As You Know You're Living Yours" from his 1974 album *Belonging*, and he was given a co-writing credit.

Was the Koln concert improvised? For years he resisted such requests since, as he said, the music played was improvised "on a certain night and should go as quickly as it comes".

Is Jarrett still married? Iyanna and Jarrette have decided to divorce. Coming to this decision was far from easy and we will always wish each other the absolute best," they both posted on Instagram in August 2022. "[...] This experience has taught us so much about ourselves, vulnerability and love. We don't regret a single thing!"

How tall is Keith Jarrett?

Who influenced Keith Jarrett? He worked in a trio form with Gary Peacock and Jack DeJohnette until 2014. Jarrett stated in a 2005 TV interview that his music is influenced by the teachings and philosophy of Georges I. Gurdjieff, whom he honoured in "Sacred Hymns" (ECM, 1980). This philosophy informs many of his non-musical beliefs as well.

Did Keith Jarrett play saxophone? Keith Jarrett (born May 8, 1945, Allentown, Pennsylvania, U.S.) is an American jazz pianist, composer, and saxophonist considered to be one of the most original and prolific jazz musicians to emerge during the late 20th century.

Which pianist had a stroke? David Syme, an American pianist and the UCC Classical Artist in Residence, is to perform a series of special concerts in which he shares his story of stroke recovery.

How many albums did Keith Jarrett make? Well known for his tremendous impact on the piano and jazz scene, as a composer, multi-instrumentalist, and first class improviser, Keith Jarrett's original output embraces many different musical styles (some of them did not exist before him) and spans a period of almost 50 years, comprising a generous production of ...

What happened to Adam Jarrett? Adam Jarrett and Holy Name medical center have “mutually agreed to part ways” after the conclusion of a probe investigating managerial concerns the chief medical officer raised last year, according to a joint statement NJ Advance Media obtained Tuesday evening.

What happened to the wrestler Jerry Jarrett? Jarrett died of a heart attack while undergoing treatment for esophageal cancer on February 14, 2023, at 80.

What happened to Jeff Jarrett first wife? "My wife got sick, and she passed away. But Taylor was like a big sister and came over and took the girls, baking cookies, and just kind of hung out at the house. I can't say enough good things about Taylor." Jarrett's wife tragically died from breast cancer in May 2007.

What happened to Valerie Jarrett? Since leaving the White House, Jarrett has volunteered as a senior advisor to the Obama Foundation.

What is the difference between BPM and BPMN? What's the difference between BPM and BPMN? While the BPM is a subject, or a managing philosophy that can be applied to businesses, the BPMN is an official standard notation created by this subject, which is used around the world.

Is BPMN a methodology? Business Process Modeling Notation (BPMN) is a flow chart method that models the steps of a planned business process from end to end. A key to Business Process Management, it visually depicts a detailed sequence of business activities and information flows needed to complete a process.

What are the different versions of BPMN?

What are the three levels of BPMN? BPMN models can be created at different levels of abstraction. Enterprise Studio distinguishes three levels for it: Introductory, Descriptive, and Analytical.

What are the three types of BPM?

Why BPMN is better than EPC? Why BPMN modelling is best suited for modelling company in IT, technology and telecommunication industry? EPCs do not support semi-structured processes, whereas ad-hoc sub-processes can be implemented in BPMN. EPC cannot be easily used to describe executable processes.

What is BPM methodology? BPM methodology is a structured approach to managing an organization's business processes to improve efficiency, reduce costs, and achieve other business goals. BPM methodology involves identifying, mapping, analyzing, redesigning, implementing, and monitoring business processes systematically and continuously.

Is BPMN the same as UML? The main difference between UML and BPMN is the difference is perspective: UML is object oriented and BPMN is process oriented. This makes BPMN widely applicable to both IT and business, while UML is more suited to developing IT systems and less suited to improving processes. Want to learn more about BPMN?

Is BPMN a programming language? BPMN is often described as a visual programming language for similar reasons. It has a set of symbols and grammar that you'll use to describe a complex process.

What is the difference between BPM and business process improvement? The focus in BPM is to align all efforts, either individual processes or resources, to the same strategically defined results in the most effective and efficient manner. BPI -

Business Process Improvement, instead, is focused on specific process improvement.

What is the difference between ppm and BPM? The implementation of this solution is broken down in different projects, which must be then prioritized (Project Portfolio Management -PPM) and have its processes aligned (Business Process Management -BPM). ...

What is the difference between BPMN and process flow diagram? BPMN is a more specific method of notation that offers a wider range of symbols and elements, making a BPMN diagram more consistent than a flowchart across all use cases and audiences.

What is the difference between tempo and BPM? When writing or performing music, composers, conductors, and musicians are attuned to the speed of the music, better known as the tempo. Song tempo is often measured in beats per minute, or BPM.

[services marketing zeithaml 5th edition, keith jarrett transcriptions, bpmn method style bpm](#)

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