Segment Reporting Disclosure under IFRS 8 and PSAK 108 in a Global and Indonesian Economic Uncertainty (2024–2025)

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Abstract *— This study evaluates the compliance of segment reporting presented by PT Tigaraksa Satria Tbk with the requirements of IFRS 8 Operating Segments and PSAK 108 Segmen Operasi, considering the increasing global and Indonesian economic uncertainty that has heightened the need for transparent and reliable financial reporting. The study uses a qualitative descriptive approach based on secondary data obtained from the company's 2024 and 2025 annual reports and financial statements. The analysis applies the quantitative reportability criteria prescribed by IFRS 8 and PSAK 108, including the 10% revenue, profit or loss, and asset threshold tests, as well as the 75% external revenue requirement. The results show that only the Food and Household Needs segment satisfies all quantitative criteria as a reportable operating segment in both reporting periods. Meanwhile, the Gas (LPG) and Other Kitchen Appliances segment and the Books segment do not meet the required thresholds, although both continue to be disclosed in the financial statements. Overall, the company's segment reporting is consistent with the provisions of IFRS 8 and PSAK 108 and fulfills the required quantitative disclosure criteria. Nevertheless, the disclosures could be improved by providing clearer explanations regarding the inclusion of non-reportable segments, segment-specific risks, and the factors influencing changes in segment performance. Strengthening these qualitative disclosures would improve the transparency, comparability, and decision usefulness of financial information, particularly during periods of continued economic uncertainty.*

Keywords: Segment Reporting, IFRS 8, PSAK 108, Operating Segments, Financial Disclosure

1. INTRODUCTION

Increasing economic uncertainty at both the global and national levels has heightened the importance of transparent and high-quality financial reporting. Persistent inflationary pressures, geopolitical tensions, supply chain disruptions, and fluctuations in global financial markets have created a more challenging business environment, making reliable financial information essential for investors, creditors, and other stakeholders. In Indonesia, these external pressures, combined with domestic economic challenges, have increased the demand for financial reports that accurately reflect a company's financial position and operational performance. Consequently, financial statements are expected not only to present accurate financial information but also to provide meaningful disclosures that support informed economic decision-making. One of the most important disclosures in financial reporting is segment reporting, which provides detailed information about the financial performance of different business activities within an entity. Acknowledging the importance of segment information in supporting investors' economic decision-making, the International Accounting Standards Board (IASB) issued International Accounting Standard (IAS) 14, Segment Reporting (Alfaraih & Alanezi, 2011). Unlike consolidated financial statements that present overall company performance, segment reporting enables users to identify the contribution, profitability, and risk associated with each operating segment. This information is particularly valuable for diversified companies because it enhances transparency and allows stakeholders to better evaluate the sustainability and growth potential of individual business segments. Segment reporting is governed by IFRS 8 Operating Segments and PSAK 108 Segmen Operasi, both of which adopt the management approach in identifying and reporting operating segments. Under these standards, a segment is considered reportable if it satisfies the quantitative thresholds based on revenue, profit or loss, or assets, while the total external revenue of reportable segments must account for at least 75% of the entity's total external revenue. These requirements are intended to ensure that segment disclosures provide material, relevant, and decision-useful information to financial statement users.

PT Tigaraksa Satria Tbk is one of Indonesia's leading consumer goods distribution companies, operating in several business segments, including Food and Household Needs, Gas (LPG) and

Other Kitchen Appliances, and Books. The diversity of its business activities makes the company an appropriate subject for evaluating the implementation of segment reporting under IFRS 8 and PSAK 108. The introduction of IFRS 8 marked a significant change in segment reporting by transitioning from the “industry approach” prescribed in IAS 14 to a “management approach” for identifying operating segments(Li et al., 2023) . Based on the company's annual reports, certain operating segments that do not meet the quantitative reporting thresholds continue to be disclosed. This practice raises questions regarding the extent to which the company's segment reporting complies with the applicable accounting standards and whether the additional disclosures enhance the usefulness of financial information. Previous studies on segment reporting have primarily examined the impact of IFRS adoption on financial reporting quality or earnings management. However, relatively few studies have specifically evaluated compliance with the quantitative disclosure requirements of IFRS 8 and PSAK 108 using actual segment reporting practices of Indonesian listed companies. Therefore, this study aims to evaluate the compliance of PT Tigaraksa Satria Tbk's segment reporting with IFRS 8 and PSAK 108 by applying the 10% revenue, profit or loss, and asset threshold tests, together with the 75% external revenue requirement. The findings are expected to provide insights into the company's compliance with accounting standards and contribute to improving the quality and transparency of segment disclosures, particularly in an environment characterized by continuing economic uncertainty.

Agency theory explains the relationship between shareholders (principals) and management (agents), in which managers are entrusted with operating the company on behalf of the owners. Because managers generally possess more information about the company's operations than shareholders, information asymmetry may arise and potentially lead to agency conflicts. Financial reporting serves as an important mechanism to reduce this information gap by providing transparent and reliable information. Segment reporting further supports this objective by disclosing the financial performance and risks associated with individual business segments, enabling investors and other stakeholders to make more informed decisions. Signaling theory suggests that companies voluntarily disclose relevant information to reduce uncertainty and signal their financial quality to the market. Comprehensive segment reporting enables companies to communicate the performance of each operating segment more effectively, thereby improving transparency and strengthening investor confidence. In periods of economic uncertainty, high-quality segment disclosures become increasingly valuable because they allow stakeholders to assess the resilience and sustainability of different business activities. Segment reporting is a component of financial reporting that presents financial information based on the different operating segments of a company. It provides users of financial statements with a better understanding of how revenues, expenses, assets, and profits are generated across various business activities. Compared with consolidated financial statements, segment reporting offers greater transparency by highlighting the financial contribution and risks of individual operating segments. Such information assists investors, creditors, and other stakeholders in evaluating business performance and making economic decisions.

IFRS 8 Operating Segments requires companies to identify and report operating segments using the management approach. Under this approach, reportable segments are determined based on the internal reports regularly reviewed by the Chief Operating Decision Maker (CODM). IFRS 8 requires entities to disclose the extent to which their operations depend on major customers. When revenue generated from a single external customer represents 10% or more of an entity's total revenue, the entity is required to disclose the existence of such a customer, the total revenue generated from that customer, and the operating segment or segments in which the revenue is recognized. However, the standard does not require the disclosure of the customer's identity or the amount of revenue attributable to each individual segment. For reporting purposes, entities under common control are considered a single customer. In situations involving governments and government-controlled entities, management is required to apply professional judgment in determining whether these entities should be treated as a single customer, taking into account the extent of their economic integration(IFRS 8 - Operating Segments, n.d., 2018). A segment is considered reportable when it satisfies at least one of the 10% quantitative thresholds relating to revenue, profit or loss, or assets. In addition, the combined external revenue of reportable segments must account for at least 75% of the entity's total external revenue. The objective of IFRS 8 is to enhance the relevance and usefulness of financial information by providing insights into the different business activities and economic environments in which an entity operates. The adoption of IFRS 8 significantly changed segment reporting practices by increasing the number of reported segments while reducing the

amount of mandatory information disclosed for each segment compared with IAS 14 (Crawford, n.d., 2012). While previous studies have investigated the effects of IFRS 8 following the adoption of the management approach in the European Union, further research is still needed to examine issues such as cross-segment variability and the consistency of segment information disclosed in annual reports (Aboud et al., 2019).

PSAK 108 Operating Segments is the Indonesian Financial Accounting Standard that substantially converges with the principles of IFRS 8 Operating Segments, with only limited adaptations to accommodate the Indonesian financial reporting environment. Similar to IFRS 8, PSAK 108 adopts the management approach, whereby operating segments are identified based on the internal reports regularly reviewed by the Chief Operating Decision Maker (CODM) for the purpose of allocating resources and evaluating segment performance. This approach ensures that external segment disclosures are consistent with the information used by management in making strategic and operational decisions. Under PSAK 108, an operating segment is classified as a reportable segment if it satisfies at least one of the quantitative thresholds specified by the standard. These include: (1) the revenue test, where a segment's revenue, including both external and intersegment revenue, represents at least 10% of the combined revenue of all operating segments; (2) the profit or loss test, where the absolute amount of a segment's reported profit or loss equals or exceeds 10% of the greater of the combined profit of profitable segments or the combined loss of loss-making segments; and (3) the asset test, where a segment's assets account for at least 10% of the combined assets of all operating segments. Furthermore, the combined external revenue of all reportable segments must represent at least 75% of the entity's total external revenue. If this requirement is not met, additional operating segments must be designated as reportable until the 75% threshold is achieved.

PSAK 108 also specifies that the amounts reported for each operating segment should be consistent with the measures regularly reviewed by the CODM for assessing segment performance and making resource allocation decisions. Consequently, segment revenue, expenses, profit or loss, assets, and liabilities are reported using the same measurement basis applied in internal management reports. When allocations or adjustments are necessary, they should be made using reasonable and consistent methods to ensure that the reported segment information faithfully represents management's evaluation of each operating segment. In addition, the standard requires entities to provide sufficient explanations regarding the measurement of reported segment information. Such disclosures include the accounting policies applied in measuring segment revenue, expenses, profit or loss, assets, and liabilities, as well as any differences between segment measurements and the corresponding amounts reported in the entity's financial statements. Entities are also expected to disclose changes in measurement methods from previous reporting periods and explain the effects of those changes on reported segment information. Where resources, costs, assets, or liabilities are allocated asymmetrically among operating segments, the nature and impact of these allocations should also be disclosed to enhance the transparency, comparability, and decision usefulness of segment reporting (PSAK 108 - Segmen Operasi, n.d.,2024).

The primary objective of PSAK 108 is to improve the transparency, comparability, and usefulness of financial reporting by providing users with relevant information about the financial performance, financial position, and resource allocation of each operating segment. Through comprehensive segment disclosures, investors, creditors, and other stakeholders are better equipped to evaluate business performance, identify operational risks, and make informed economic decisions, particularly in periods of heightened global and domestic economic uncertainty. PSAK 108 (Revised 2009) replaced the risk-and-return approach in PSAK 108 (Revised 2000) with a management approach, resulting in changes to segment identification, reportable segment determination, and segment disclosure practices (Pardede & Ernawati, 2018a).

Previous International Studies on Operating Segment Reporting. Operating segment reporting has been widely implemented in many countries through the adoption of IFRS 8 Operating Segments or equivalent national accounting standards. IFRS 8, issued by the International Accounting Standards Board (IASB), adopts the management approach, whereby operating segments are identified based on internal reports regularly reviewed by the Chief Operating Decision Maker (CODM). Several countries have converged their accounting standards with IFRS 8, including Australia through AASB 8 Operating Segments, Malaysia through MFRS 8 Operating Segments, New Zealand through NZ IFRS 8 Operating Segments, India through Ind AS 108 Operating Segments, and Indonesia through PSAK 108 Segmen Operasi. Although the standards have

different names, they are substantially aligned with the principles of IFRS 8. Previous international studies generally report that the adoption of IFRS-based segment reporting has improved financial reporting transparency and the usefulness of segment information for investors. Nichols, Street, and Cereola found that IFRS 8 enhanced the relevance of segment disclosures among European listed companies by aligning external reporting with internal management reports. Similarly, Crawford, Extance, Helliar, and Power concluded that the management approach increased the decision usefulness of financial information, a study of firms listed on the Kuwait Stock Exchange found that the average level of mandatory segment disclosure was 56%, with higher disclosure levels associated with larger, older, more profitable, highly leveraged firms, and those audited by Big Four audit firms(Alfaraih & Alanezi, 2011). A study of Hong Kong listed firms found that the implementation of HKFRS 8 improved the usefulness and value relevance of operating segment information disclosed in financial statements (Li et al., 2023). A study of the largest companies in the European Union found that the impact of IFRS 8 on segment information quality varied depending on the measurement proxy used, indicating improvements in some quality dimensions but not others (Aboud et al., 2019). A study of Malaysian listed firms found that segment reporting practices under MFRS 8 varied across companies depending on management objectives and business activities, while only a small number of firms disclosed information about their chief operating decision maker (CODM)(Johari, 2017).

Previous Indonesian Studies on Operating Segment Reporting. Compared with the extensive international literature, research on operating segment reporting in Indonesia is still relatively limited. Most previous studies have focused on the implementation of PSAK 108, changes following the adoption of the management approach, and companies' compliance with segment disclosure requirements. In contrast, international studies have explored a wider range of topics, such as the quality, usefulness, and economic impact of segment disclosures(Noviana et al., 2024). This suggests that there is still considerable opportunity for further research to provide a deeper understanding of operating segment reporting in the Indonesian setting. Previous studies have generally examined the implementation of IFRS 8 and PSAK 108 in relation to earnings management, financial reporting quality, and disclosure practices (Utami & Alvia, 2025). Several studies have reported that the adoption of IFRS-based segment reporting improves transparency and reduces information asymmetry by providing more detailed information regarding business performance (Pardede & Ernawati, 2018b). A study on PT Telekomunikasi Indonesia Tbk found that the company's operating segment reporting for 2024 generally complied with the requirements of PSAK 108, particularly the quantitative thresholds for reportable segments, although certain aspects of segment disclosure could still be improved(Renita, n.d., 2024). A previous study examined the implementation of segment reporting at PT Unilever Indonesia Tbk and its subsidiaries for the 2020–2021 reporting period based on PSAK No. 5. Using a descriptive research method and secondary data from the company's financial statements, the study evaluated segment reporting through the 10% revenue test, 10% profit or loss test, and 10% asset test. The findings showed that all operating segments satisfied the quantitative thresholds prescribed by PSAK No. 5, indicating that the company's segment reporting complied with the applicable accounting standard. The study concluded that the segment disclosures were appropriate and provided relevant information to support users in evaluating the company's financial performance and making economic decisions(Lestyaningrum & Panggiarti, 2022).

A previous study analyzed the compliance of operating segment reporting at PT Enseval Putera Megatrading Tbk for the 2022–2023 reporting period based on PSAK No. 5. Employing a qualitative descriptive approach, the study examined segment disclosures using the 10% revenue, 10% profit or loss, and 10% asset threshold tests. The findings revealed that all three operating segments—pharmaceuticals, consumer products, and others—met the quantitative reportability criteria established by PSAK No. 5. Consequently, the study concluded that the company's operating segment reporting was fully compliant with the applicable accounting standard and provided adequate information to support stakeholders' assessment of business performance (Dhea, n.d.,2024). A study of Indonesian manufacturing companies found that the quality of operating segment disclosures was positively influenced by firm size, leverage, degree of internationalization, and audit quality, while profitability, firm growth, and industry competition showed no significant effect(Hidayat & Vestari, 2021). A previous study evaluated the implementation of PSAK No. 5 on operating segment reporting at PT Bayu Buana Tbk for the 2018–2022 reporting period. Using a quantitative approach, the study assessed reportable segments through the revenue, asset, and

profit or loss threshold tests to determine compliance with the segment reporting requirements. The findings indicated that all operating segments met the quantitative criteria established by PSAK No. 5, and no additional reportable segments were required. Accordingly, the study concluded that the company's operating segment reporting complied with the applicable accounting standard and provided appropriate disclosures for financial statement users (Saputri et al., n.d., 2023). However, relatively limited research has evaluated whether companies comply with all quantitative reportability requirements, particularly the 10% revenue, profit or loss, asset threshold tests, and the 75% external revenue requirement (Yovita Ariani et al., 2024). Therefore, this study contributes to the existing literature by evaluating the compliance of PT Tigaraksa Satria Tbk's segment reporting with IFRS 8 and PSAK 108 using the complete quantitative reporting criteria.

2. RESEARCH METHOD

This study employed a qualitative descriptive research method to evaluate the compliance of PT Tigaraksa Satria Tbk's operating segment reporting with the requirements of IFRS 8 Operating Segments and PSAK 108 Operating Segments for the 2024–2025 reporting period. The study used secondary data obtained from the company's audited annual reports and financial statements published on the company's official website and the Indonesia Stock Exchange (IDX). Additional references, including IFRS 8, PSAK 108, textbooks, and relevant academic literature, were also reviewed to provide a comprehensive understanding of the principles and disclosure requirements governing operating segment reporting. Data were collected through documentation and literature review. The analysis was conducted by comparing the company's segment disclosures with the quantitative reportability criteria specified in IFRS 8 and PSAK 108, including the 10% revenue, profit or loss, and asset threshold tests, as well as the 75% external revenue requirement. The findings were then analyzed descriptively to assess the company's compliance with the applicable accounting standards and to identify areas where segment disclosures could be further improved. Compliance was evaluated using a nominal classification, categorizing each reporting requirement as either compliant or non-compliant based on the criteria established by IFRS 8 and PSAK 108.

2. RESULTS AND DISCUSSION

The evaluation of PT Tigaraksa Satria Tbk's segment reporting was conducted based on the quantitative reportability criteria specified in IFRS 8 Operating Segments and PSAK 108. The assessment covered the 10% revenue threshold, 10% profit or loss threshold, 10% asset threshold, and the 75% external revenue requirement using the company's 2024 and 2025 annual reports.

Revenue Threshold Test

The revenue analysis indicates that the Food and Household Needs segment was the only operating segment that exceeded the 10% revenue threshold in both reporting periods.

Table 1. Revenue Threshold Test for the Year 2024

No	Segment	Revenue	% of Total Revenue	Reportable Segment
1	Food and Household Needs	12.905.829	96.37%	Yes
2	Gas (LPG) and Other Kitchen Appliance	297.722	2.23%	No
3	Books	195.886	1.46%	No
	Total	**13.399.437**	**100%**	

Source : Data Processed by Author, 2026

Based on the revenue test, only food and household needs segment meets the 10% threshold revenue test. This segment contributes 96.32% of the total revenue. The gas and kitchen appliance and books segment do not reach the qualification because their contribution is below 10%.

Table 2. Revenue Threshold Test for for the Year 2025

No	Segment	Revenue	% of Total Revenue	Reportable Segment
1	Food and Household Needs	12.637.179	96.56%	Yes

2	Gas (LPG) and Other Kitchen Appliance	273.341	2.09%	No
3	Books	176.544	1.35%	No
	Total	**13.087.063**	**100%**	

Source : Data Processed by Author, 2026

The segment reporting in 2025 remains consistent with the previous year. Food and household needs segment still continues to be the main reportable segment. In 2025, there is a slight increasement of 0.19% in food and household needs segment. While the gas and kitchen appliance segment shows a small decrease of 0.14%, the books segment also decreases by 0.11%.

Profit or Loss Threshold Test

A similar pattern was observed in the profit or loss analysis. The Food and Household Needs segment generated approximately 90% of total operating profit in both years, comfortably exceeding the 10% reportability threshold.

Table 3. Profit or Loss Threshold Test for the Year 2024

No	Segment	Operating Profit / (Loss)	% of Largest of Op. Profit or Op. Loss	Reportable Segment
1	Food and Household Needs	502.695	89.94%	Yes
2	Gas (LPG) and Other Kitchen Appliance	42.160	7.54%	No
3	Books	14.058	2.52%	No
	Total	**558.913**	**100%**	

Source : Data Processed by Author, 2026

Table 4. Profit or Loss Threshold Test for the Year 2025

No	Segment	Operating Profit / (Loss)	% of Largest of Op. Profit or Op. Loss	Reportable Segment
1	Food and Household Needs	482.064	89.63%	Yes
2	Gas (LPG) and Other Kitchen Appliance	44.091	8.2%	No
3	Books	11.668	2.17%	No
	Total	**537.823**	**100%**	

Source : Data Processed by Author, 2026

Based on the operating profit/loss test, only food and household needs segment meets the 10% threshold revenue test. The gas and kitchen appliance and books segment do not reach the qualification because their contribution is below 10%

Asset Threshold Test

The asset analysis also produced consistent findings. The Food and Household Needs segment controlled more than 92% of the company's identifiable assets during both reporting periods, while the remaining segments individually accounted for less than 10% of total assets. Therefore, only the Food and Household Needs segment qualified as a reportable operating segment based on the asset criterion.

Table 5. Asset Threshold Test for the Year 2024

No	Segment	Operating Profit / (Loss)	% of Largest of Op. Profit or Op. Loss	Reportable Segment
1	Food and Household Needs	4.526.603	92.62%	Yes
2	Gas (LPG) and Other Kitchen Appliance	267.883	5.48%	No
3	Books	93.012	1.9%	No
	Total	**4.887.498**	**100%**	

Source : Data Processed by Author, 2026

Table 6. Asset Threshold Test for the Year 2025

No	Segment	Operating Profit / (Loss)	% of Largest of Op. Profit or Op. Loss	Reportable Segment
1	Food and Household Needs	5.429.643	93.9%	Yes
2	Gas (LPG) and Other Kitchen Appliance	265.345	4.58%	No
3	Books	87.804	1.52%	No
	Total	**5.782.792**	**100%**	

Source : Data Processed by Author, 2026

Based on the revenue test, only food and household needs segment meets the 10% threshold revenue test. The gas and kitchen appliance and books segment do not reach the qualification because their contribution is below 10%

75% Combined Revenue Test

The 75% revenue test used the data from non-affiliates (external revenue) which is presented as “penjualan external” in the annual report. For PT Tigaraksa Satria Tbk, the reportable segment (food and household needs) contributes 12.637.179 out of the total revenue of 13.087.064 which is approximately 96.56%. This exceeds the 75% requirement of the threshold test. No additional segment needs to be disclosed.

The analysis shows that the company has three identifiable operating segments: Food and Household Needs, Gas (LPG) and Kitchen Appliances, and Books. However, only the Food and Household Needs segment satisfies the quantitative reportability criteria, including the 10% revenue, profit or loss, and asset threshold tests. Furthermore, this segment contributes approximately 96.56% of the company's external revenue, thereby exceeding the 75% external revenue requirement. Consequently, no additional operating segments are required to be reported under the applicable accounting standards. The findings also indicate that there were no significant changes in reportable segments between 2024 and 2025, as the same operating segment consistently met the quantitative reporting thresholds.

Overall, the company's segment reporting complies with the disclosure requirements of IFRS 8 and PSAK 108 by presenting clear information on segment revenue, profit, and assets, thereby enhancing the transparency and comparability of financial reporting. Nevertheless, the study identifies several areas for improvement. The company provides limited explanations regarding the rationale for disclosing non-reportable segments, the risks associated with each operating segment, and the factors contributing to changes in segment performance between reporting periods. Strengthening these qualitative disclosures would improve the usefulness of segment information for investors and other stakeholders. Such improvements are particularly important in the context of continuing global and Indonesian economic uncertainty, where comprehensive, transparent, and decision-useful financial reporting plays a critical role in supporting informed investment and business decisions.

4. CONCLUSION

Overall, the segment reporting of PT Tigaraksa Satria Tbk demonstrates a satisfactory level of compliance with the disclosure requirements of IFRS 8 Operating Segments and PSAK 108 Operating Segments. The company presents segment information in a clear and structured manner, providing relevant disclosures on segment revenue, profit, and assets that facilitate users' understanding of the company's operating performance. The analysis indicates that, among the three identified operating segments, only the Food and Household Needs segment satisfies the quantitative reportability criteria by meeting the 10% thresholds for revenue, profit or loss, and assets. In addition, this segment contributes approximately 96.56% of the company's total external revenue, thereby exceeding the 75% external revenue requirement stipulated by IFRS 8 and PSAK 108. Accordingly, no additional operating segments are required to be disclosed as reportable segments. These findings suggest that the company's segment reporting adequately fulfills the quantitative disclosure requirements established by the applicable accounting standards.

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