ABSTRACT

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THE ANALYSIS OF THE IMPLEMENTATION OF PSAK 116: LEASES IN THE FINANCIAL STATEMENTS OF PT PLN (PERSERO).

Thesis. Faculty of Economics. 2024.
Keywords: PSAK 116, Financial Reports, PT PLN

(xii + 51 + *attachment*)

PSAK 116: Leasing arrangements under IFRS 16 Leases will become effective on January 1, 2025. PSAK 116 introduces a single accounting model, specifically for lessees, by classifying leases as finance leases, with no changes to the rules for lessors. The purpose of this research is to examine the lease accounting applied by the company and analyze its compliance with PSAK 116 in the financial statements of PT PLN for the period 2019-2023. This research uses secondary data obtained from the PT PLN (Persero) website, the IAI website, and the Indonesia Stock Exchange website. This research is qualitative in nature. The results of this study indicate that PT PLN (Persero) has implemented PSAK 116 in 2023 and that PT PLN is classified as a lessee. The presented financial data shows that the implementation of PSAK 116 can affect the company's financial statements, particularly in the recognition of lease assets and liabilities, due to changes in the application that alter the valuation and disclosure of lease liabilities..

Bibliography (2016-2024)