

ABSTRACT

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ANALYSIS OF THE IMPACT OF THE APPLICATION OF PSAK: 115 REVENUES FROM CONTRACTS WITH CUSTOMERS ON THE FINANCIAL PERFORMANCE OF INFRASTRUCTURE SECTOR COMPANIES LISTED ON THE BEI.

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(xii + 63 + attachments)

Revenue is the main element in determining the level of profit that reflects the achievement of a company in running its business. The Financial Accounting Standards Board and the Indonesian Institute of Accountants have issued PSAK 115 on Revenue from Contracts with Customers which adopts IFRS 15. This adjustment introduces differences in revenue recognition by using 5 stages of transaction analysis based on contracts with customers. This change affects the company's revenue and profit recognition, and has an impact on the company's financial performance. One of the affected sectors is the infrastructure sector, as some of its subsectors are related to revenue from long-term contracts that allow for contract combinations and modifications. This study aims to test and analyze total asset turnover (TATO) before the implementation of PSAK 115 (2017-2019) and after the implementation of PSAK 115 (2020-2023). The population of this study is infrastructure companies listed on the Indonesia Stock Exchange, with a sample of 7 companies selected using purposive sampling technique. The results showed a significant difference between the periods before and after the implementation of PSAK 115.

List of Rederence (2016 – 2024)