

## ABSTRACT

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### **THE EFFECT OF THE APPLICATION OF PSAK 73 ON THE FINANCIAL PERFORMANCE OF CONSTRUCTION SERVICE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2019 - 2023**

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(xii + 64 + Appendix)

PSAK 73 on Leases has been endorsed by the Financial Accounting Standards Board on September 18, 2017. PSAK 73 on Leases is an adoption of IFRS 16 *Lease*. PSAK 73 on Leases is effective from January 1, 2020. PSAK 73 establishes the principles of recognition, measurement, presentation and disclosure of leases. The objective of PSAK 73 is to ensure that the lessee and lessee provide relevant information that represents appropriately and correctly the transaction.

The data used in this study are secondary data obtained from the financial statements of construction service companies listed on the Indonesia Stock Exchange for the period 2019 - 2023 which can be accessed through the Indonesia Stock Exchange website [www.idx.co.id](http://www.idx.co.id) and the official website of each company. This data is analyzed using the SPSS 25 application and Microsoft Excel.

The results of this study indicate that tests have been carried out to see the company's financial performance ratios used, namely ROA, ROE, DAR, and DER whether there is an influence on the application of PSAK 73. It was found that none of the tests had an effect on the application of PSAK 73 in construction service companies listed on the Indonesia Stock Exchange for the 2019-2023 period.

Bibliography (2017 - 2024)