

ABSTRAKSI

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ANALISIS IMPLEMENTASI PSAK 73 ADOPSI IFRS 16 PADA PT INDOSAT TBK

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Key Word: Lease, Lessee, PSAK 30, PSAK 73

(xi+73+Attachment)

The latest current lease accounting standard is PSAK 73 which is the adoption of IFRS 16 Leases. PSAK 73 regulates how leased assets are identified, recognized, measured, presented and disclosed, especially for lessees who only recognize all leased assets as finance leases, except for low-value and short-term leases. This study aims to find out and analyze how the implementation of PSAK 73 on leasing at PT Indosat Tbk as a lessee side. The research method used is a quantitative descriptive method by analyzing the accounting treatment of lease. The data source for this research is secondary data obtained through the official website of PT Indosat Tbk in the form of financial reports for 2018 and 2019. The collection technique used is a documentation technique. The results of this study indicate that overall PT Indosat Tbk has implemented compliance with PSAK 73 standards regarding the identification, recognition, measurement, presentation and disclosure of lease transactions. Leases are identified based on the value of a contract by recognizing the right of use assets and lease liabilities in the notes to the financial statements and presenting fixed assets and lease liabilities in the financial statements.

Bibliography (2014-2023)