

ABSTRACT

Virida Triana Musliha 21220686

ANALYSIS OF THE IMPACT OF PSAK 73 (PSAK 116) LEASE ACCOUNTING ON FINANCIAL PERFORMANCE AND INCOME TAX OF PT. GARUDA INDONESIA TBK

Thesis. Accounting Department. Faculty of Economics. Gunadarma University. 2024.

Keywords: Lease, Lessee, PSAK 30, PSAK 73 (PSAK 116), Financial Performance, Income Tax.

(xii + 67 + Attachment)

In 2017 PSAK 30 was replaced by PSAK 73 (PSAK 116) which is an adoption of IFRS 16 Leases and has been effective since January 2020. PSAK 73 (PSAK 116), lease transactions are regulated by the principles of recognition, measurement, presentation, and disclosure to ensure that lessees and lessors provide relevant and accurate information regarding lease transactions. This study aims to analyze the impact of the implementation of PSAK 73 (PSAK 116) lease accounting on the financial performance and income tax of PT. Garuda Indonesia for the period 2019-2022. The type of data used in this study is secondary data obtained from the company's official website. With qualitative descriptive analysis techniques. The results of the study show that the company has identified leases, recognized, measured, presented, and disclosed in accordance with PSAK 30 and PSAK 73 (PSAK 116). The impact of the implementation of PSAK 73 (PSAK 116) on the financial report items is the addition of the number of assets that were previously included in operational leases to finance leases, namely right-of-use assets, so that there is an adjustment to right-of-use assets in connection with the implementation of PSAK 73 (PSAK 116), on financial performance, namely the company's ratio has decreased so that the company's performance is not good, while on income tax, namely reducing taxable income because the corrected lease expense reduces fiscal profit including interest expense and liability reduction.

Bibliography (2011-2023)