

ABSTRACT

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***ANALYSIS OF THE IMPACT OF THE IMPLEMENTATION OF PSAK 73 ON
LEASES ON FINANCIAL PERFORMANCE IN MINING SUB-SECTOR
SOES LISTED ON THE IDX FOR THE 2019-2022 PERIOD***

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*Keywords: PSAK 73 On Rent; Statement of Financial Position; Solvency Ratio and
Profitability Ratio.*

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PSAK 73 on Leases made to replace PSAK 30 PSAK is the application of the principles of identification, recognition, measurement and presentation for rent, especially for tenants only allowed to use financing leases and may not use operating leases. The purpose of this study is to analyze the impact of the application of PSA 73 on Leases on the company's financial position statement and the company's financial ratios, namely solvency and profitability ratios. This research is a descriptive quantitative research that uses PT Bukit Asam Tbk, PT Aneka Tambang Tbk, PT Timah Tbk as the subject and the company's financial statements as objects by analyzing the company's financial statements in 2019-2022 in implementing PSAK 73 on Leases in accordance with applicable accounting standards. This writing uses secondary data sources derived from documents published by the company on the company's official website and the Indonesia Stock Exchange as well as other accurate sources. The results obtained in this study show that the impact of the application of PSAK 73 on Leases on the statement of financial position resulted in the recognition of lease rights and liabilities assets which caused the value of the company's assets, liabilities, and equity to increase, besides that the company's profits also increased quite rapidly. Analysis of the application of PSAK 73 on Leases on the financial ratio of Solvency and Profitability shows that the debt to assets ratio and debt to equity ratio have decreased while the return on assets ratio and return on equity ratio have increased, this shows that the company's performance is getting better.

Bibliography (2019-2023)