

## **ABSTRACT**

Nurdiati Akhmal, 24219903

### **ANALYSIS OF THE IMPACT OF IMPLEMENTATION OF PSAK 73 ON LEASES ON FINANCIAL PERFORMANCE IN SOE INFRASTRUCTURE SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2019–2022 PERIOD**

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(xii + 95 + attachment)

PSAK is the application of the principles of identification, recognition, measurement and presentation for leases, especially for lessees who are only permitted to use finance leases and are not permitted to use operating leases. The aim of this research is to analyze the impact of implementing PSAK 73 on Rent on the company's financial position report and the company's financial ratios, namely the solvency and profitability ratios. This research is a descriptive quantitative research that uses PT Adhi Karya Tbk, PT Waskita Karya Tbk, and PT Wijaya Karya Tbk as subjects and company financial reports and objects by analyzing company financial reports in 2019-2022 in implementing PSAK 73 on Rent in accordance with standards applicable accounting. This writing uses data sources originating from the company's official website and the Indonesian Stock Exchange as well as other accurate sources. The results obtained in this research indicate that the impact of implementing PSAK 73 on Leases on the statement of financial position resulted in the recognition of right-of-use assets and lease liabilities. Analysis of the application of PSAK 73 on Rent to the financial ratios of Solvency and Profitability shows that the debt to assets ratio and debt to equity ratio has increased, while the return on assets ratio and return on equity ratio has decreased. The application of PSAK 73 has more influence on the Solvency ratio because there are additional accounts for liabilities, while for the profitability ratio the application of PSAK 73 does not have a significant effect because it does not affect the company's profits.

Bibliography (2016-2023)