

**IMPACT IMPLEMENTATION ANALYSIS OF PSAK 73
LEASE ON FINANCIAL STATEMENTS AND
FINANCIAL RATIOS OF PT XYZ**

UNDERGRADUATE THESIS

**Proposed to fulfill requirements
in Obtaining Bachelor Degree in Economics and Business
Accounting Department**



by:

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**UNIVERSITY OF MERDEKA MALANG
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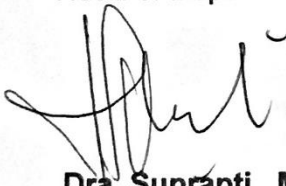
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FINANCIAL STATEMENTS AND FINANCIAL RATIOS OF PT XYZ**

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Malang, 21 February 2020

The Author,

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ABSTRACT

The accounting treatment for lessees experienced a significant change from what was originally PSAK 30 (revised in 2014), then changed to PSAK 73 concerning Leases that took effect on January 1, 2020. This research aims to analyze the impact between the adoption of PSAK 30 (revised 2014) and PSAK 73 concerning Leases in terms of the classification of financial leases from the perspective of the lessee to PT XYZ's 2018 financial statements using financial ratio measures.

The data used in this research is secondary data. The secondary data used are PT XYZ's 2018 financial statements and vessel contracts of PT XYZ. Data collection methods used are interviews, Focus Group Discussion (FGD) and data analysis methods used are descriptive analysis which is an overview of the data that has been obtained and interpreted into sentences that describe the results of the research.

The results of this research showed that there was a big impact difference between PSAK 30 and PSAK 73 as indicated by the measurement results of the financial ratio of PT XTZ in 2018 after experiencing a change from operating leases to financial leases. The limitation in this research process is that the author ignores the calculation impact of taxation.

Keywords: PSAK 30, PSAK 73, Financial Statements, Financial Ratios, Operating Lease, Financial Lease.