

**TO ANALYZE & REVIEW OF NEWLY INTRODUCED ACCOUNTING
PRINCIPLE OF PSAK 73 IMPLEMENTATION**

By

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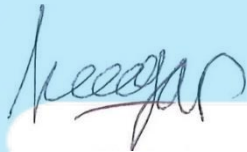


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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgment is made in the thesis.



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ABSTRACT

TO ANALYZE & REVIEW OF NEWLY INTRODUCED ACCOUNTING PRINCIPLE OF PSAK 73 IMPLEMENTATION

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This research focuses on the implementation and analysis of PSAK 73, a new standard introduced by the IAI in early 2020. The study examines two sample companies, PT. X, which operates in the heavy rental equipment business, and PT. Y, a car rental company. Employing a qualitative methodology, the research aims to determine whether these companies have successfully implemented PSAK 73.

The findings reveal that PT. X has achieved full compliance with PSAK 73, as evidenced by their lease contracts and calculations. On the other hand, PT. Y does not adhere to the latest standard due to uncertainties surrounding its implementation.

Keywords: PSAK 73, IFRS 16, Financial Lease, Qualitative, IAI



DEDICATION

Dedicate this work to Allah Swt., my parents, my advisor, and all accounting lecturers.



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