



**ACCOUNTING DEPARTMENT
FACULTY OF ECONOMIC AND BUSINESS
ANDALAS UNIVERSITY**

THESIS

**THE ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND
AFTER IMPLEMENTING PSAK 73 (STUDY CASE ON NON-
FINANCIAL PUBLIC COMPANIES THAT LISTED ON IDX FROM 2017-
2022)**

By

MUHAMMAD AHLAM

1910533003

Thesis Advisor: Drs. Amsal Djunid, M.Bus., Ak.,CA.

***Submitted to fulfill one of the requirements for Obtaining a Bachelor Degree of
Accounting***

PADANG

2023

**ACCOUNTING DEPARTMENT
ECONOMICS AND BUSINESS FACULTY
ANDALAS UNIVERSITY**

THESIS APPROVAL LETTER

Here with, stated that:

Name : **MUHAMMAD AHLAM**
Student ID : **1910533003**
Degree : **Bachelor's Degree (S1)**
Field of Study : **International Accounting**
Thesis Title : **The Analysis of Financial Performance Before and After Implementing PSAK 73 (Study Case On Non-Financial Public Companies That Listed On IDX From 2017-2022)**

Has already passed the thesis seminar on July 21, 2023, based on procedures and regulation prevailed in the Faculty of Economics and Business, Andalas University.

Padang, September 13, 2023

Head of Accounting Program


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	<p align="center">BIODATA</p> <p>a). Place/Date of Birth: Padang, January 29th 2002 b). Parent's name: Ilham and Leny c). Faculty: Economics and Business d). Major: International Accounting e). ID Number: 1910533003 f). Graduation Date: September, 5, 2023 g). Grade: Extremely Satisfactory h). GPA: 3.63 i). Length of Study: 4 years 1 month j). Parent's Address: Jalan Beringin No. 55, Kota Padang.</p>		

THE ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND AFTER IMPLEMENTING PSAK 73 (STUDY CASE ON NON-FINANCIAL PUBLIC COMPANIES THAT LISTED ON IDX FROM 2017-2022)

Thesis by: Muhammad Ahlam

Thesis Advisor: Drs. Amsal Djunid, M.Bus., Ak.,CA.

ABSTRACT

This study aims to determine and analyze before and after the implementation of PSAK 73 in Non-Financial companies listed in IDX, using the Current Ratio, Debt to Equity Ratio, Debt to Asset Ratio and Return to Assets. Using purposive sampling, the research was conducted using a descriptive quantitative method involving 489 companies listed on the IDX. The Results of this study indicate that the implementation of PSAK 73 does not significantly impact the Current Ratio, Debt to Equity Ratio and Debt to Asset Ratio. However, the implementation of PSAK 73 significantly impacts the Return on Asset Ratio. This research contributes in terms of opportunities for the researcher to employ the knowledge and insights related to differences in financial performance before and after implementing PSAK 73 on the company and enriching the insights about PSAK 73 and Financial Performance.

Keywords: PSAK 73, Lease, Financial Performance, DAR, DER, CR, ROA.

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