THE IMPACT OF IMPLEMENTATION OF PSAK 73 ON DEBT MANAGEMENT ON THE FINANCIAL PERFORMANCE OF TELECOMMUNICATIONS COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE IN 2019-2022

UNDERGRADUATE THESIS
Submitted as one of the requirements to obtain
Sarjana Akuntansi

By:

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008202000041

FACULTY OF BUSINESS
ACCOUNTING STUDY PROGRAM
CIKARANG
OCTOBER, 2023

PLAGIARISM CHECK RESULT

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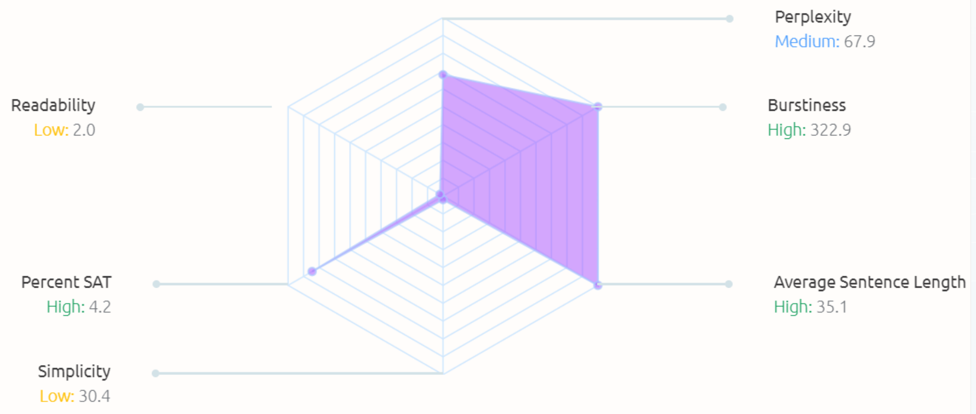

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ABSTRACT

The implementation of PSAK 73, a new accounting standard, has had a major impact on the debt management practices and financial performance of telecommunications companies listed on the Indonesia Stock Exchange between 2019-2022. This research explores the multifaced relationship between PSAK 73 compliance and its impact on the financial health of these companies. PSAK 73, which discusses debt modification and eliminations, has forced telecommunications companies to reevaluate their debt management strategies

This research investigates how the implementation of PSAK 73 affects the debt restructuring decisions of these companies, such as debt refinancing, conversion, and forgiveness, as well as the subsequent impact on their financial statements. This study analyzes key financial metrics, such as liquidity ratios, profitability, and overall financial performance, to determine whether the implementation of PSAK 73 has resulted in improvements or challenges. The findings of this research will provide valuable insights for telecommunications companies and investors, helping them understand the implications of accounting standards on debt management and financial performance in a given industry and time period.

Keywords: *IFRS 16, PSAK 73, Leases, Debt Management, Financial Performance, Telecommunications Companies, and Indonesia Stock Exchange.*

INTISARI

Penerapan PSAK 73, sebuah standar akuntansi baru, telah memberikan dampak besar terhadap praktik pengelolaan utang dan kinerja keuangan perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia antara tahun 2019 dan 2022. Penelitian ini mengeksplorasi hubungan multifaset antara kepatuhan PSAK 73 dan dampaknya terhadap kesehatan keuangan perusahaan-perusahaan ini. PSAK 73, yang membahas modifikasi dan penghapusan utang, telah memaksa perusahaan telekomunikasi untuk mengevaluasi kembali strategi pengelolaan utang mereka.

Penelitian ini menyelidiki bagaimana penerapan PSAK 73 mempengaruhi keputusan restrukturisasi utang perusahaan-perusahaan tersebut, seperti pembiayaan kembali utang, konversi, dan pengampunan, serta dampak selanjutnya terhadap laporan keuangan mereka. Studi ini menganalisis metrik keuangan utama, yaitu rasio likuiditas, profitabilitas, dan kinerja keuangan secara keseluruhan, untuk menentukan apakah penerapan PSAK 73 telah menghasilkan perbaikan atau tantangan. Temuan penelitian ini akan memberikan wawasan berharga bagi perusahaan telekomunikasi dan investor, membantu mereka memahami implikasi standar akuntansi terhadap pengelolaan utang dan kinerja keuangan dalam industri dan jangka waktu tertentu.

Kata Kunci: *IFRS 16, PSAK 73, Sewa, Pengelolaan Utan, Kinerja Keuangan, Perusahaan Telekomunikasi, dan Bursa Efek Indonesia.*