

ABSTRACT

The purpose of this study is to analyze the impact of the implementation of PSAK 72 on Indonesian companies, especially on the components of financial statements in the form of revenue, expenses, profits, assets, liabilities, and retained earnings and to analyze the impact of PSAK 72 on the difference in the average value of income accounts in financial statements based on the company sector. There is only one variable in the study, aka univariate, namely the financial statements of Indonesian companies.

This study uses secondary data. The population of this study consists of the financial statements of companies in Indonesia for the periods 2018-2019 and 2019-2020 on the official IDX website. The research sample consists of the financial statements of Indonesian companies that reveal that their financial statements are affected by PSAK 72 through a purposive sampling method with certain attributes, namely the financial statements of companies affected by the implementation of PSAK 72. Hypothesis testing uses inferential analysis where this method attempts to provide conclusions on the selected sample with the t-test and ANOVA test.

The results of this study are that the impact of the implementation of PSAK 72 on the components of the financial statements of Indonesian companies is not significant. In addition, the impact of PSAK 72 on the difference in average revenue account values in Indonesian companies' reports is not significant based on certain sectors.

Keywords: PSAK 72, implementation of PSAK 72, financial report components, revenue