

**THE ANALYSIS OF FINANCIAL PERFORMANCE OF INDONESIAN
TRANSPORTATION COMPANIES BEFORE AND AFTER THE
IMPLEMENTATION OF PSAK 73**

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ABSTRACT

The purpose of this study was to find the difference in financial performance before and after the application of PSAK 73 on transportation companies in Indonesia listed on the Indonesia Stock Exchange. The population in this study were transportation companies listed on the Indonesia Stock Exchange for the 2019-2020 period. The sampling technique in this study used purposive sampling with certain criteria and obtained a total of 42 samples. The data analysis was performed using descriptive statistics, normality test, Wilcoxon Signed Ranks Test, and hypothesis testing. The result of this study found that the ratio of Return on Assets (ROA) there was a difference before and after the application of PSAK 73 due to a large decrease in the value of net income and assets of most of the samples and in the ratio of Return on Equity (ROE). There was no difference before and after the application of PSAK 73 due to a balanced decrease between the net income and equity values of most of the samples.

Keywords: PSAK 73, Transportation Company, Profitability Ratio

