

***THE IMPACT OF IMPLEMENTATION ISAK 8 AND PSAK 30 TO ABILITY TO  
PAY OF DEBT OF PT PLN (PERSERO)***

**BY**

**SURYA ADI SAPUTRO  
43208110183**

***ABSTRACT***

*The purpose of this research is to able to know how implementation of ISAK 8 and PSAK 30 and it's impact to ability to pay of debt at PT PLN (Persero). This research was using descriptive quantitative and descriptive qualitative method.*

*The result of this research will be showing that the implementation of ISAK 8 and PSAK 30 affect of ability to pay of debt PT PLN (Persero) that indicated debt to asset ratio and debat to equity ratio are higher after implementaion.*

*Key words: financial performance, leasing,*

**MERCU BUANA**