

**PENERAPAN PSAK NO. 30 (REVISI 2007) TENTANG SEWA DAN
PENGARUHNYA TERHADAP PELAPORAN NERACA
SERTA LABA RUGI PERUSAHAAN
(Studi Kasus Pada PT. “X”)**

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ABSTRACT

The objective of this case study is to investigate wheather the company has implemented the Indonesian Accounting Standard No. 30 revision 2007 for lease especially for finance lease transaction. Its will be concern on comparation the actual journal and financial report that prepared by companies with the actual journal and financial report that should be based on financial accounting standard.

Key words: finance lease, accounting standard, financial report