## UNCOVERING FINANCIAL SURPRISES

## A case study on PT SEMPATI AIR

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assuming, Capital Lease transaction

Exhibit-2 Theoretical Example of Income Statement

assuming, Capital Lease transaction

Exhibit-3 Theoretical Example of Balance Sheet

assuming, Operating Lease transaction

Exhibit-4 Theoretical Example of Income Statement

assuming, Operating Lease Transaction

Exhibit-5 Organizational Structure of PT SEMPATI AIR

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for the period: 1991-1995

Exhibit-7 Comparative Balance Sheet of

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PT SEMPATI AIR, 1994-1995