

ABSTRAK

PERLAKUAN AKUNTANSI ASET TETAP BERWUJUD BERDASARKAN PSAK NOMOR 16 PADA PT. INKA MULTI SOLUSI *SERVICE*

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Penelitian ini dilakukan di PT. INKA Multi Solusi *Service* (PT. IMSS) yang beralamatkan di Jalan Salak No.59, Kecamatan Taman, Kota Madiun, Jawa Timur. PT. INKA Multi Solusi *Service* merupakan usaha bergerak di bidang jasa. Bidang jasa yang ditawarkan PT INKA Multi Solusi *Service* (PT. IMSS) antara lain perawatan sarana kereta api dan perawatan fasilitas *workshop*, perawatan fasilitas gedung, jasa konstruksi, jasa pengangkutan dan jasa lainnya. Dalam menjalankan kelancaraan usahanya PT. INKA Multi Solusi *Service* menggunakan aset berupa mesin, kendaraan, dan inventaris kantor oleh karena perlu dilakukan penilaian terhadap aset tersebut agar dapat digunakan secara maksimal. Penelitian ini bertujuan untuk mengetahui apakah perlakuan aset tetap atas pengakuan, pengukuran, penyajian, dan pengungkapan dalam laporan posisi keuangan, telah sesuai standar akuntansi keuangan berdasarkan PSAK No.16. Teknik pengumpulan data yang digunakan mulai dari wawancara, observasi, dokumentasi, dan tinjauan pustaka. Teknik analisis data yang digunakan dalam penelitian adalah mulai dari pengakuan, pengukuran, penyajian, dan pengungkapan dalam laporan keuangan. Hasil penelitian menunjukkan bahwa beban penyusutan aset tetap pada laporan laba rugi sebesar Rp2.685.805.137 dan total aset tetap pada laporan posisi keuangan sebesar Rp6.157.218.586.

Kata kunci: *Aset tetap PSAK Nomor 16, Laporan keuangan, Metode garis lurus*

ABSTRACT

ACCOUNTING TREATMENT OF TANGIBLE FIXED ASSETS BASED ON PSAK NUMBER 16 AT PT. INKA MULTI SOLUTION SERVICE

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This research was conducted at PT. INKA Multi Solusi Service (PT. IMSS) which is addressed at Jalan Salak No.59, Taman District, Madiun City, East Java. PT. INKA Multi Solusi Service is a business engaged in services. The field of services offered by PT INKA Multi Solusi Service (PT. IMSS) include maintenance of railway facilities and maintenance of workshop facilities, maintenance of building facilities, construction services, transportation services and other services. In running its business PT. INKA Multi Solusi Service uses assets in the form of machinery, vehicles, and office inventory because it is necessary to assess these assets so that they can be used optimally. This study aims to determine whether the treatment of fixed assets for recognition, measurement, presentation, and disclosure in the statement of financial position is in accordance with financial accounting standards based on PSAK No.16. Data collection techniques used ranging from interviews, observation, documentation, and literature review. Data analysis techniques used in research are starting from recognition, measurement, presentation, and disclosure in financial statements. The results showed that depreciation expense of fixed assets on the income statement amounted to Rp2,685,805,137 and total fixed assets on the statement of financial position amounted to Rp6,157,218,586..

Kata kunci: *Fixed assets PSAK Number 16, Financial statements, Straight-line method*