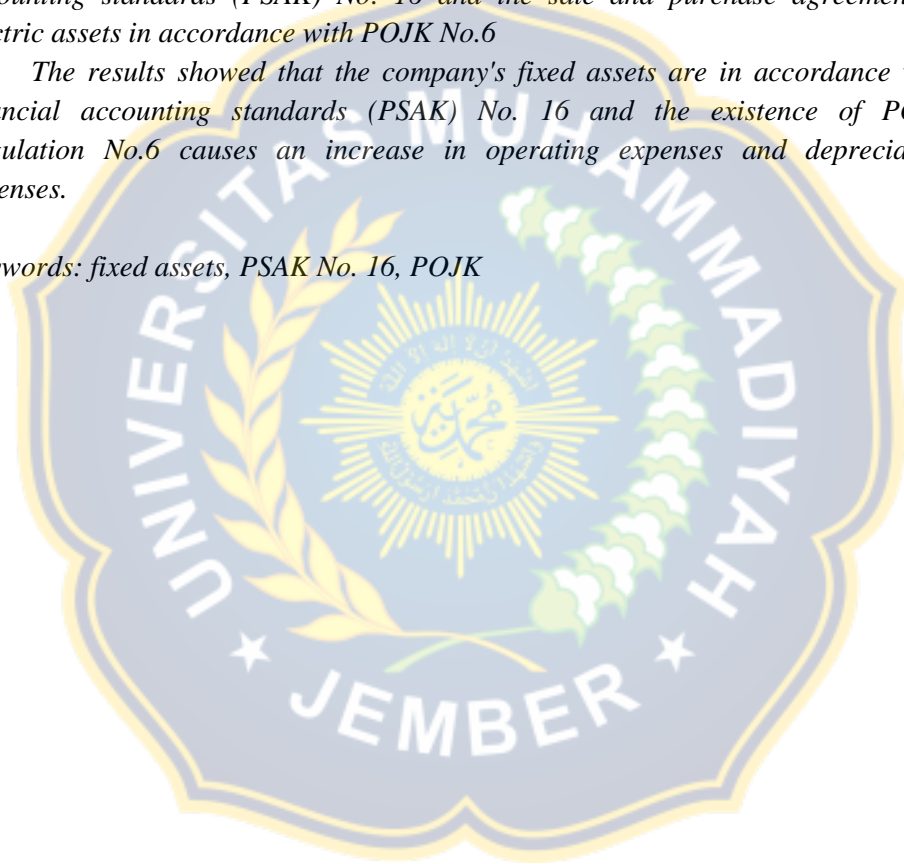


ABSTRACT

This study discusses the application of fixed assets and POJK regulation No. 6 regarding the sale and purchase agreement of fixed asset electricity. This type of research is qualitative research with a descriptive analysis approach. The data source of this study uses primary and secondary data sources. Research data collection techniques using observation and interviews. its data analysis technique is to analyze the application of fixed asset accounting in accordance with financial accounting standards (PSAK) No. 16 and the sale and purchase agreement of electric assets in accordance with POJK No.6

The results showed that the company's fixed assets are in accordance with financial accounting standards (PSAK) No. 16 and the existence of POJK Regulation No.6 causes an increase in operating expenses and depreciation expenses.

Keywords: fixed assets, PSAK No. 16, POJK



ABSTRAK

Penelitian ini membahas tentang penerapan aset tetap dan peraturan POJK No.6 tentang perjanjian jual beli tenaga listrik aset tetap. Jenis penelitian ini yaitu penelitian kualitatif dengan pendekatan analisis deskriptif. Sumber data penelitian ini menggunakan sumber data primer dan sekunder. Teknik pengumpulan data penelitian menggunakan observasi dan wawancara. teknik analisis data nya yaitu menganalisis tentang penerapan akuntansi aset tetap sesuai peraturan standar akuntansi keuangan (PSAK) No. 16 dan perjanjian jual beli tenaga listrik aset tetap berdasarkan POJK No.6

Hasil penelitian menunjukkan bahwa aset tetap perusahaan sudah sesuai dengan peraturan standar akuntansi keuangan (PSAK) No. 16 dan dengan adanya Peraturan POJK No.6 menyebabkan adanya kenaikan beban usaha dan beban penyusutan.

Kata Kunci : aset tetap, PSAK No. 16, POJK

