



Accounting treatment of fixed assets and application of the depreciation method at PT Makmur Bintang Plastindo Medan

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ABSTRACT

Decision makers heavily rely on Fixed Assets accounting as an information tool. The company's management policy determines various methods of acquiring fixed assets, each of which affects the acquisition price. Depreciation, also known as the systematic allocation of the depreciable amount of an asset over its useful life, can be performed using various methods such as straight-line, units of production, and declining balance. The purpose of this study was to assess whether PT Makmur Bintang Plastindo Medan's accounting treatment for fixed assets and the depreciation method comply with Statement of Financial Accounting Standards (PSAK) No. 16. The research methodology used was descriptive qualitative. The findings show that PT Makmur Bintang Plastindo Medan applies accounting practices for its fixed assets in accordance with PSAK No. 16. PT Makmur Bintang Plastindo categorizes fixed assets based on their useful lives and acquires them through cash purchases, credit purchases, and joint purchases, in accordance with PSAK No. 16. Maintenance and repair costs are recorded as expenses in maintaining fixed assets at PT Makmur Bintang Plastindo. The company disposes of fixed assets through sale, destruction, or gifting, and presents them on the balance sheet at book value, which is the acquisition cost minus accumulated depreciation. PT Makmur Bintang Plastindo accurately presents its fixed assets in accordance with PSAK No. 16. Furthermore, PT Makmur Bintang Plastindo uses the straight-line method for depreciating its fixed assets, resulting in consistent annual depreciation charges. This method is considered easy to implement and understand.

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INTRODUCTION

The company is an organization that has resources (*inputs*) which are then processed and produce products (*outputs*) in the form of goods or services for customers. Every company requires production factors in its operational activities to achieve a goal, namely maximum profit, (Rahsel & Gumanti, 2022). One of the factors of production is fixed assets. Fixed assets are assets that are owned and used in the normal course of the company, not for resale, and have a useful life of more than one year. These assets are called property, plant, and equipment or fixed assets (*fixed assets*), (Widagdo & Sa'diyah, 2021). Fixed assets are company property that is used continuously, (Isfani et al., 2019). Fixed assets can be obtained in various ways in accordance with management policies that are

considered profitable for the company, including cash purchases, joint purchases, installment purchases, exchange for securities, exchange for other fixed assets, self-built, and donations (donations). (Abbas et al., 2019). Each of these methods will affect the recording of the acquisition price, as well as the presentation in the financial statements in accordance with standard accounting standards (Reyes & Ghaisani Haniyah, 2020). The cost of an asset is the amount of cash or cash equivalents paid or the fair value of other consideration given up to acquire an asset at the time of its acquisition or construction or, if applicable, the amount attributable to the asset when initially recognized, in accordance with certain requirements in the other accounting, (Selezneva et al., 2021)

Fixed assets are long-term assets or relatively permanent assets. They are tangible assets because they are physically visible. Fixed assets are also company assets that have a form, have economic benefits for more than one year, and are acquired by the company to carry out company activities, not for resale. (Шмарова et al., 2018). The acquisition price of fixed assets purchased with cash includes all expenses and payments incurred to get these fixed assets to a ready-to-use condition. Purchases made in cash are recorded at the amount of money issued for the purchase plus other costs related to the purchase of these assets including transportation costs, costs for installing fixed assets, and other costs. (Chib & Zeng, 2020). Simply put, assets can be obtained simultaneously through a basket purchase with one purchase price. In order to calculate the acquisition cost on the basis of each asset, the total purchase price must be allocated between each of the purchased assets, (Mazurina et al., 2020).

All types of fixed assets except land will reduce their ability to provide services over time. This needs to be recorded and reported. The recognition of a decrease in the value of tangible fixed assets is called depreciation or depreciation, (Zeng & Yi, 2021). Each company plays an important role in determining what method to use and this will affect the amount of depreciation expense, where each company will determine the depreciation method which may be different from the depreciation method set by other companies, (Indrayani, 2018). Depreciation can be calculated using several methods that have been determined in accordance with management policies, namely the straight-line method, total yearly figures, declining balance, double declining balance, service hours, and the number of production units, (Hajiyev, 2021). The magnitude of the depreciation value of a fixed asset is based on the provisions of the company's management. The depreciation method must be applied consistently as it involves calculating profit or loss for a series of accounting periods. (Bang & Park, 2021)

The phenomenon of the importance of fixed assets in achieving company goals. If the company's fixed asset reporting is inadequate because the company's balance sheet does not report the types of fixed assets separately and the inappropriate disclosure of fixed assets is caused only in the form of an attachment to a list of fixed assets and depreciation methods accompanied by footnotes that have not fully disclosed matters that must be disclosed in fixed assets, (Indayani B, 2020). In the statement of Accounting Standard No.16 that fixed assets can be recognized as fixed assets if they meet the definition and criteria for recognizing an asset in the framework of depreciation and presentation of financial statements. Based on this phenomenon it can be stated that not all companies can apply fixed assets in accordance with Statement of Accounting Standards No.16.(Anisa et al., 2021)

The inconsistent results of previous research motivated researchers to re-examine the accounting treatment of fixed assets and the application of the depreciation method. Basically, this research refers to research conducted by Trio Mandala Putra who conducted research published in a journal entitled "*Analysis of the Application of Fixed Assets Accounting at CV. Kombos Manado*" In his writings he uses documentation, interviews, and literature techniques to obtain relevant data. Basically, the company has used PSAK No. 16, however, there are some records that are less informative, such as the existence of fixed assets acquired in different years combined in one list, besides that the useful life and maximum usage are not included, causing bias in the financial statements. (Indayani B, 2020)

Then the previous research written by Fitrah Mustamin entitled "*Recognition Analysis, Measurement and Reporting of Fixed Assets Based on PSAK No. 16*" found that the company has implemented PSAK No. 16 as a whole.

Jesella Lourina Makaluas and Dhullo Afandi also wrote their research in a journal entitled "Reporting Analysis and Disclosure of Fixed Assets at PT. Luminous Nur Sian". In this study, it was found that the company did not implement PSAK No. 16 in the presentation of its financial statements. The following paragraphs explain the conclusions of the previous research.

Trio Mandala Putra (2013) in his research entitled *Analysis of the Application of Fixed Assets Accounting at CV. Kombos Manado* got the result that the application of fixed asset accounting at CV. Kombos Manado has not fully implemented PSAK No.16 as a whole. Fitrah Mustamin (2013) in his research entitled *Recognition Analysis, Measurement and Reporting of Fixed Assets Based on PSAK No. 16* with the results of the study that the Application of PSAK No. 16 in the company is in accordance with PSAK No. 16. Then Jesella Lourina Makaluas and Dhullo Afandi (2016) with their research entitled *Analysis of Reporting and Disclosure of Fixed Assets at PT. Kemilau Nur Sian*, with the results of the Company's research it was stated that it was very lacking in implementing PSAK No. 16 in its Financial Statements

The purpose of Statement of Financial Accounting Standards (PSAK) No. 16 is to regulate the accounting treatment of fixed assets, so that users of financial statements can understand information about fixed asset entity investments, and changes in these investments, (Indayani B, 2020). The main issues in accounting for fixed assets are asset recognition, determining the carrying amount, depreciation charge, and impairment losses on fixed assets. This Statement requires that fixed assets can be recognized as assets if they meet the definition and criteria for recognizing an asset in the framework of the preparation and presentation of financial statements. This statement also regulates the criteria for classifying other assets. (Zaslavskaya, 2022)

PT. Makmur Bintang Plastindo is a company engaged in the plastic sack industry, namely a company whose operations manage raw materials (raw) into finished goods and sell them to customers. This company has various types of fixed assets in the form of land, buildings, equipment, machinery, vehicles, and inventory. All of these fixed assets are useful to support the smooth running of the company's activities. The accounting treatment of fixed assets that is not appropriate or not in accordance with the Statement of Financial Accounting Standards will have an impact on financial presentation, meaning that fixed assets that are valued or recorded too large will affect their depreciation value.

RESEARCH METHOD

The research method used is a case study and also qualitative research. This study emphasizes the process analysis of inductive thinking related to the relationship between observed phenomena and uses scientific logic. (Lê & Schmid, 2022) stated qualitative research is social science research that collects and analyzes data in the form of words (oral or written) and human actions and researchers do not try to calculate or quantify the qualitative data that has been obtained and thus do not analyze numbers. -number. This type of research and case studies requires doing related to the accounting treatment of Fixed Assets and the Application of the Depreciation Method.

The data presented by the author are from numbers, in the number of work facilities available at PT Makmur Bintang Plastindo. Primary data is in the form of text from interviews and obtained through interviews with informants who are being sampled in the study. Data can be recorded or recorded by researchers. The types of primary data in this study were obtained directly from data sources through interviews, observations, or in other ways. Then the writer will use the research method as follows:

Literature study (Library Research)

Namely data collection techniques with books, journals and other literature related to this research.

Field studies (Field Research)

(a). Observation Techniques, Observation, namely by making direct observations, observation techniques are used to find out firsthand how the Fixed Assets Processing and the Application of the Depreciation Method at PT Makmur Bintang Plastindo, (b). Interview technique, According to Masganti (2011) Interviews are conversations conducted by two parties, namely the interviewer who asks questions and the interviewee who provides answers to these questions. Interviews were conducted with officials or parties related to the company in charge of the *accounting department*

This type of research is descriptive qualitative because the writer wants to reveal a problem and a situation as it is so that it is only a disclosure of facts by analyzing data. The author wants to describe an existing event or discovery accompanied by data obtained in the field. In this case the description of the Accounting Treatment of Fixed Assets (PSAK No. 16) and the Application of the Depreciation Method at Pt. Mkamur Bintang Plastindo

RESULTS AND DISCUSSIONS

Fixed Assets

Fixed Asset Classification

PT Makmur bintang plastindo classifies its fixed assets based on their useful life. The company classifies its fixed assets according to its fiscal policy.

Table 1. Tangible fixed assets and depreciation rates according to the income tax law:

Tangible Assets Group	The useful life	Depreciation Rate as referred to in	
		Straight line	Declining Balance
I.Not Building			
Group 1	4 years	25%	50%
Group 2	8 years	12.5%	25%
Group 3	16 years	6.25%	12.5%
Group 4	20 years	5%	10%
I.Building			
Permanent	20 years	5%	
Not permanent	10 years	10%	

(Mardiasmo, 2011)

From Table 1 above, it can be described that the depreciation of assets with the tangible assets group consisting of non-building assets has a useful life of 4-20 years with those using the straight-line method of 5% to 25% while using the declining balance method at a rate of 10% - 50%. Meanwhile, the building group with a useful life of 10-20 years uses the straight-line method with a rate of 5% -10%.

As for the author's observations, fixed assets at PT Makmur Bintang Plastindo have been classified properly. List of Fixed Asset Types of PT Makmur Bintang Plastindo, Namely:

Table 2. Types of fixed assets in the company

Types of Fixed Assets	The useful life
Building	20 years
Machine	16 years
Factory Tools	16 years or as long as the useful life is still there
Office Investor	8 years

(Source: PT Makmur Bintang Plastindo, 2023)

Based on table 2 above, it can be described that the type of fixed assets in the company has a useful life of between 8-20 years.

Depreciation Method

PT Makmur Bintang Plastindo Medan uses the straight-line depreciation method, which is a method that generates the same amount of depreciation expense every year during the useful life of a fixed asset.

Example

On June 12, 2019, PT Makmur Bintang Plastindo Medan purchased one CPU for the office with an acquisition cost of Rp. 24,000,000, - with a useful life of 8 years. Then the depreciation can be calculated as follows:

The depreciation rate using the straight-line method for group II is 12.5%, so the depreciation/year for office investors is:

$$\begin{aligned} \text{Depreciation/year} &= \text{Depreciation Rate} \times \text{Initial Book Value} \\ &= 12.5\% \times \text{Rp. } 24,000,000 \\ &= \text{Rp. } 3,000,000 \end{aligned}$$

To find out the amount of depreciation expense, accumulated depreciation and year-end book value using the straight-line method can be seen in table 4

Table 3. PT makmur bintang plastindo straight line method

Year	Depreciation Load	Accumulated depreciation	Year End Book Value
			24,000,000
1	3,000,000	3,000,000	21,000,000
2	3,000,000	6,000,000	18,000,000
3	3,000,000	9,000,000	15,000,000
4	3,000,000	12,000,000	12,000,000
5	3,000,000	15,000,000	9,000,000
6	3,000,000	18,000,000	6,000,000
7	3,000,000	21,000,000	3,000,000
8	3,000,000	24,000,000	0

(Source: Author Data Processing Results)

Based on table 3 above, it can be described that if the calculation of fixed asset depreciation for a CPU at PT. Bintang Makmu if you use the straight-line method, the annual depreciation is Rp. 3,000,000 with no salvage value at the end of Year 8

Discussion

Fixed assets

(a). Fixed Asset Classification, In classifying fixed assets, PT Makmur Bintang Plastindo has done so in accordance with the Statement of Financial Accounting Standards (PSAK No. 16), where the fixed assets are in accordance with their age and are used in the company's operational activities. (Result of a direct interview with Factory Head), (b). Acquisition of Fixed Assets, PT Makmur Bintang Plastindo obtains its fixed assets from purchasing Imports So the Company obtains its fixed assets using 3 methods, namely: (i). Cash purchases, PT Makmur Bintang Plastindo obtains its fixed assets by means of cash purchases which are made directly by the company, especially for the purchase of Factory Machinery, cash purchases are made by way of import purchases. Fixed assets acquired in this way will be recorded as fixed assets at the time of payment. The cost of acquiring fixed assets includes the purchase price of fixed assets and costs incurred until the related assets are ready for use and the costs used when purchasing fixed assets are grouped into expense accounts. The recording of fixed assets is based on the acquisition price, (ii). Credit Purchase, The company obtains fixed assets obtained by purchasing on credit, which will later be proven by notes. The company will

pay the debt in several installments plus interest payments and the company applies it according to fiscal policy, (iii). Combined purchase, A number of assets owned by PT Makmur Bintang Plastindo were obtained simultaneously through a joint purchase with one purchase price. The accumulated acquisition cost will be transferred to each fixed asset when it is completed and ready for use. (Result of direct interview with Factory Head)

Expenditures on Fixed Assets

In carrying out company activities, users of fixed assets require maintenance in order to operate properly. These expenses are unavoidable so that the productivity of these fixed assets lasts until the estimated age determined by the company, (Paneo et al., 2021). The estimated age issued by the company is determined with the consideration that to reach this age, fixed assets require maintenance, (Skyrman, 2022). Expenditures for maintenance and repair of fixed assets that will increase the useful life and age of fixed assets, capacity, and quality of service, . Fixed assets concerned for several years in principle should be capitalized by debiting the accounts concerned, then grouped into: (a). Maintenance, (b). Repair (Repair). (Result of direct interview with Factory Head)

Termination of Fixed Assets

PT Makmur Bintang Plastindo terminates its fixed assets according to whether assets that have passed their age and benefits that are no longer used by the company can be released by the company. As for how to dispose of fixed assets carried out by the entity, namely by selling (to another company if you want to buy goods that have been used), destroying (deactivated their use because they cannot be used anymore in the company's operational activities), or donated (given to other companies voluntarily).(Marmul & Kucherenko, 2021)

When the fixed assets are to be disposed of, PT Makmur Bintang Plastindo will first record the entity recognizing any gains or losses arising in the profit and loss statement related to the disposal of the fixed assets concerned. In carrying out the disposal of fixed assets, PT Makmur Bintang Plastindo has done so in accordance with the Statement of Financial Accounting Standards (PSAK No.16). (Result of a direct interview with the Factory Head)

Fixed Asset Presentation

PT Makmur Bintang Plastindo presents fixed assets on the balance sheet at book value, namely the acquisition cost minus accumulated depreciation. In presenting fixed assets, PT Makmur Bintang Plastindo has done so in accordance with the Statement of Financial Accounting Standards (PSAK No. 16). (Result of direct interview with Factory Head)

Depreciation Method

Based on the results of calculations using the straight-line method, it is obtained that the depreciation expense for fixed assets at PT Makmur Bintang Plastindo Medan is the same every year. The depreciation expense for each year is Rp. 3,000,000. The book value at the end of the year in the first year is Rp. 21,000,000. The book value at the end of the year in the second year is Rp. 18,000,000. The year-end book value in the third year is IDR 26,000,000. The final book value in the fourth year is IDR 15,000,000. The final book value in the fifth year is Rp. 12,000,000. The final book value in the sixth year is Rp. 6,000,000. The final book value in the seventh year is Rp. 3,000,000. The final book value in the eighth year is Rp. 0-,. The difference in book value each year is IDR 3,000,000.

Then it can be made, the journal for the transaction above is:

June 12, 2019	Depreciation Expense	Rp. 3,000,000
	Accumulated Depreciation	Rp. 3,000,000

CONCLUSION

Based on the research results, it can be concluded that PT Makmur Bintang Plastindo in terms of carrying out its accounting activities is guided by accounting policies which are in principle in accordance with PSAK No.16, PT Makmur Bintang Plastindo classifies its fixed assets according to their useful lives, the company obtains fixed assets in three ways, namely cash purchases, credit purchases and joint purchases, this principle is in accordance with PSAK No. 16. The expenses used when owning fixed assets at PT Makmur Bintang Plastindo are maintenance costs and repair costs. PT Makmur Bintang Plastindo terminates and disposes of fixed assets, namely by selling, destroying, or donating. In the event that the presentation of fixed assets on the balance sheet is at book value, namely the acquisition price minus accumulated depreciation. In presenting fixed assets, PT Makmur Bintang Plastindo has done so in accordance with PSAK No. 16. Furthermore, the calculation of depreciation of fixed assets using the straight-line method will provide the same depreciation expense every year so that this straight-line method is a fairly simple depreciation method, quite easy to implement and understand. The company should continue to apply the Fixed Assets treatment based on PSAK No. 16 so that every year PT Makmur Bintang Plastindo Medan can present Fixed Assets in the financial statements in accordance with the new Financial Accounting Standards. PT Makmur Bintang Plastindo Medan to start adjusting each fixed asset and the depreciation method is carried out in the same way for all types of fixed assets in the company, the only difference being that the useful life of these fixed assets affects the percentage of depreciation each year. This research is expected to be developed in the future by adding indicators or other variables related to the implementation of PSAK No. 16, or if there is an improvement from PSAK No. 16 itself

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