

Audit atas klasifikasi properti investasi PT M dan analisis dampak perubahan model pengukuran properti investasi dari model biaya ke model nilai wajar = Audit of classification of investment property and analysis of the effect of changes in measurement model from cost model to fair value model

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Abstrak

Properti investasi merupakan satu hal yang berbeda dengan aset tetap. PSAK 13 (Revisi 2011) mengatur properti investasi dalam klasifikasi, pengakuan, pengukuran, dan pengungkapan. Terdapat dua aspek yang memengaruhi pengklasifikasian Properti Investasi dan Aset Tetap, independensi arus kas dan signifikansi tambahan jasa. PT M berencana mengubah model pengukuran Properti Investasi dari model biaya ke model nilai wajar. Laporan magang ini berisi penerapan PSAK 13 (Revisi 2011) dalam pengklasifikasiannya dan dampak perubahan model perhitungan pada laporan keuangan PT M. Properti yang dimiliki PT M lebih tepat diklasifikasikan sebagai Aset Tetap karena terdapat syarat dalam PSAK 13 yang tidak terpenuhi. Sekalipun syarat tersebut dapat dipenuhi, PT M perlu mempertimbangkan dampak atas perubahan model pengukuran Properti Investasi.

.....Investment Property is different from Fixed Assets. PSAK 13 (Revised 2011) discusses Investment Property related to its classification, recognition, measurement, and disclosure. There are two aspects that differentiate the classification of Investment Property and Fixed Assets, cash flow independencies and ancillary service significances. In 2013, PT M plans to change their measurement model of investment property from cost model to fair value model. This report discusses the application of PSAK 13 (Revised 2011) in the classification and the effect of change in measurement model in PT M's financial statements. Properties owned by PT M are more accurately classified as fixed assets because one of the requirements under PSAK 13 is not met. Nevertheless, if the property can be classified as Investment Property, PT M still needs to consider the effect of change of measurement model to its financial statements.