

Kebijakan revaluasi aktiva tetap dan tanaman pada perusahaan perkebunan kelapa sawit = Revaluation policy on fixed assets and plants in palm oil company

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Abstrak

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Konvergensi IFRS dalam PSAK 16 (revisi 2011) memiliki pengaruh yang sangat signifikan terhadap perpajakan dalam hal terjadi penerapan model revaluasi. Salah satu efek dari penerapan model revaluasi adalah adanya perbedaan dasar penyusutan secara akuntansi dan secara fiskal. Penelitian ini mengkaji tentang latar belakang perbedaan ketentuan perlakuan revaluasi aktiva tetap perusahaan perkebunan kelapa sawit antara PSAK dengan PMK dan permasalahan-permasalahan yang timbul sehubungan dengan perbedaan ketentuan perlakuan revaluasi aktiva tetap perusahaan perkebunan kelapa sawit antara PSAK dengan PMK. Penelitian ini adalah penelitian kualitatif dengan tujuan deskriptif. Hasil penelitian menyatakan terdapat perbedaan latar belakang perlakuan revaluasi aktiva tetap perusahaan perkebunan kelapa sawit antara PSAK dengan PMK dimana IAI mengadopsi IFRS terbaru karena ada kesepakatan antara Menteri Keuangan saat itu dengan pejabat-pejabat dari negara anggota G-20 untuk menyeragamkan standar penyusunan laporan keuangan. Di sisi lain, menurut DJP, berdasarkan pasal 4 ayat 1 huruf m UU PPh bahwa selisih dari revaluasi merupakan objek pajak. Perbedaan ketentuan perlakuan revaluasi kelapa sawit antara PSAK dengan PMK menyebabkan permasalahan-permasalahan seperti cash flow, perbedaan objek revaluasi, periode revaluasi, pembebanan biaya penyusutan dan penurunan nilai aset.

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ABSTRAK

The convergence of IFRS in PSAK NO. 16 (revised 2011) has a very significant influence on taxation in case of application of the revaluation model. One of the effects of the application of the revaluation model is the basic difference in depreciation accounting and fiscally. This research examines the differences of background conditions of treatment of the company's fixed assets Revaluation palm oil plantations between PSAK with PMK and problems arising in connection with the treatment of the revaluation provisions differences in fixed assets between Palm oil plantation company PSAK with PMK. this research is qualitative research with the goal of a descriptive.

The results of research said there were differences background treatment revaluation assets keep company oil palm plantations between PSAK and PMK where with IAI adopt latest IFRS because there was an agreement between

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