

## Audit atas properti investasi PT A serta analisis komparatif pengukuran Menara Base Transceiver Station (BTS) dengan model nilai wajar dan model biaya = Audit of investment property of PT A and comparative analysis on Base Transceiver Station (BTS) Tower measurement with fair value model and cost model

Meutia Nanda Aulia, author

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### Abstrak

Laporan ini bertujuan untuk memberikan gambaran mengenai audit atas akun properti investasi PT A dan perbandingan penyajian Laporan Laba Rugi Komprehensif atas pengukuran menara BTS dengan model nilai wajar dan model biaya. Pembahasan dibuat berdasarkan prosedur audit yang dilakukan penulis dibandingkan dengan PSAK 13 dan peraturan yang berlaku di Indonesia. Berdasarkan prosedur audit, disimpulkan bahwa akun properti investasi telah disajikan secara wajar dan sesuai dengan ketentuan pengakuan dalam PSAK 13. Penulis juga menyimpulkan pencatatan menara BTS dengan model nilai wajar pada tahun 2013 menghasilkan laba sebelum pajak yang lebih kecil dibandingkan dengan apabila PT A menggunakan model biaya akibat penurunan nilai wajar properti investasi PT A.

*This report describes audit procedures of investment property account in PT A and comparison of Statement of Comprehensive Income in measurement of BTS tower in fair value model compared to in cost model. The discussion is written based on audit procedures done by the writer compared to PSAK 13 and applicable regulations in Indonesia. Based on the audit procedures, it can be concluded that investment property account has been stated fairly and has complied with recognition criteria in PSAK 13. The writer also concludes that measurement of BTS tower in fair value model results in lower net income before income tax than in cost model due to decreasing in investment properties? fair value of PT A.*