

## Analisis penerapan ISAK 16 : studi kasus PT Jasa Marga (Persero) Tbk = Analysis of implementation of ISAK 16 : case study PT Jasa Marga (Persero) Tbk

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### Abstrak

Penelitian ini memaparkan mengenai dampak penerapan ISAK 16 terhadap penyajian laporan keuangan induk PT Jasa Marga (Persero) Tbk pada periode tahun 2012. Setelah penerapan ISAK 16, perusahaan harus menghapus biaya pelapisan ulang ditangguhkan, mengakui aset tak berwujud, provisi, dan pendapatan konstruksi, serta melakukan penyajian kembali laporan keuangan.

Dalam penyajian kembali laporan keuangan di tahun 2012 dibandingkan dengan periode sebelumnya, penerapan ISAK 16 dalam perusahaan menyebabkan penurunan aset sebesar Rp414.972.757,00, kenaikan liabilitas sebesar Rp336.923.880,00, dan penurunan saldo laba sebesar Rp751.896.637,00 di tahun 2010 serta penurunan aset sebesar Rp571.206.536,00, kenaikan liabilitas sebesar Rp299.518.760,00, dan penurunan saldo laba sebesar Rp870.824.566,00 di tahun 2011. Angka tersebut disajikan dalam ribuan rupiah.

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This study describes the impact of the implementation of ISAK 16 to the presentation of financial statement of PT Jasa Marga (Persero) Tbk for the in period 2012. After the application of ISAK 16, the company had to remove the cost of overlay and recognize intangible asset, provision, and construction revenue, as well as restated financial statement.

In the restatement of financial statements in the year 2012 compared with the previous period, application of ISAK 16 in the company led to a reduction of Rp414.972.757,00 assets, liabilities rise by Rp336.923.880,00, and a decrease in retained earnings of Rp751.896.637,00 in 2010 and decline assets amounted Rp571.206.536,00, the increase amounted Rp299.518.760,00 liabilities and decrease retained earnings by Rp870.824.566,00 in 2011. These figures are presented in thousands of rupiah.