

Penerapan PSAK no. 13 (revisi 2007) pada properti investasi PT TG = Application of SFAS No. 13 (revised 2007) on PT TG's investment property

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Abstrak

Laporan magang ini membahas metode pengakuan properti investasi khususnya aset menara telekomunikasi. Perusahaan yang diteliti adalah salah satu perusahaan sewa menara telekomunikasi independen yang terdaftar di Bursa Efek Indonesia. Pada kenyataannya terdapat kontroversi yang menyebabkan perbedaan pengakuan PSAK pada perusahaan sewa menara. Hasil laporan magang mengungkapkan bahwa PT TG telah sesuai dalam mencatat aset menara menggunakan PSAK No. 13 (revisi 2007) tentang properti investasi.

The focus of this Internship Report discusses a method of recognition an investment property in particular telecommunications tower. The company that has been studied is one of the independent telecommunication tower leasing company listed on the Indonesia Stock Exchange. In fact there is a controversy that led to the recognition of PSAK differences on tower leasing company. The internship report revealed that PT TG has been appropriate in recording tower assets using PSAK No. 13 (Revised 2007) on investment properties.