

# Akuisisi dan pengakuan aset tak berwujud : studi kasus PT Pupuk Kaltim dan PT KPA = Acquisition and recognition of intangible assets : case study PT Pupuk Kaltim and PT KPA

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## Abstrak

[<b>ABSTRACT</b><br>

The Japanese company Mitsui and Tomen made a foreign direct investment in PT Pupuk Kaltim site in Bontang, East Kalimantan. The foreign direct investment form is build, operate, and transfer (BOT). On 2013, PT Pupuk Kaltim acquired PT KPA plant (fixed assets). This thesis aims to differentiate whether the acquisition is fixed asset acquisition or business combination. There are different views, where by PT Pupuk Kaltim believes the acquisition of PT KPA is a purchase of fixed asset (Pernyataan Standar Akuntansi Keuangan (PSAK) 16) and the auditor believes that the acquisition is a form of business combination (Pernyataan Standar Akuntansi Keuangan (PSAK) 22). It proves that the acquisition is a form of business combination because the raw materials, labor and market were ready when PT Pupuk Kaltim acquired the plant. From the business combination acquisition, there are intangible assets that arise. It proves that intangible assets that arise in the acquisition of PT KPA by PT Pupuk Kaltim is essential where it gives opportunity towards PT Pupuk Kaltim to generate future profit.;

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