

**APPLICATION FIXED ASSETS AND DEPRECIATION
METHODS EFFECT ON PROFIT/LOSS STATEMENT ON
PT. MULTI LAND PERIOD 2008 – 2012**

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ABSTRACT

This reaserch was about comparison of using depreciation method of fixed asset and the effect to company's profit with study cases on PT. Multi Land period 2008-2012.

The purpose of this reaserch is how to know comparison using of depreciation method of fixed asset and effect in to company profit. How big the effect that depreciation method influence company's profit. And which depreciation method who give big profit to the company. This reaserch was using of descriptive comparative with quantitative and qualitative data. Whereas for the depreciation method used for comparison is the straight-line method, declining balance method and the method of the total number of years. The result will be showing which depretiation method that give big profit to the company. The results showed that using the declining balance method which gives a great advantage than using any other method. Assets such as buildings, office, workshop and warehouse should be using straight-line method because the value of depreciations for each years is same.

Key words: fixed assets, depreciation method.