

**ANALYSIS OF ACCOUNTING TREATMENT OF FIXED ASSETS
BASED ON IFRS NO. 16 TO INCREASE
OPERATIONAL EFFICIENCY AND EFFECTIVITY AT
PT. YUSONDA MAHAYASA NUSANTARA**

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ABSTRACT**

Fixed assets is tangible assets used in production or service and goods supply to be rented to someone or administrative objective. It is hoped to be used during more than one period. The practice of accounting accepted generally can be a basic in arranging financial report based on the standard of accounting. So accounting treatment of fixed assets has to be done based on the standard of accounting.

The research is conducted at PT. Yusonda Mahayasa Nusantara by using qualitative and quantitative descriptive analysis method. The accounting treatment of fixed assets includes the acquisition, maintenance and depreciation at PT. Yusonda Mahayasa Nusantara based on IFRS No.16 and the role of fixed assets is considered effective and efficient with the number of housing units produced from 2008 to 2009 increased by 3.9% with the different types within the same target completion time.

Key words: accounting treatment of fixed assets, based on IFRS No. 16, increase operational efficiency and effectivity at PT. YUSONDA MAHAYASA NUSANTARA