

**ANALISIS PENERAPAN AKUNTANSI TERHADAP
AKTIVA TETAP DAN PENYUSUTANNYA
(CASES OF STUDY : PT. GRATIA JAYA SENTOSA)**

ABSTRACT

This research was conducted at PT. Gratia Jaya Sentosa (Compressors Group), to analyze the accounting treatment and depreciation of fixed assets employed by the company. It also wants to know whether the accounting treatment in accordance with PSAK No. 16. It is caused by differences in accounting treatment and will affect the efficiency of the company

The applied research method is descriptively. This writing research variable among them the procedure to obtain fixed assets, its classification and amortization method. Where as its data collected from both field and library research.

From research result may be drawn conclusion it is found unsuitable accounting on acquisition and fixed assets drawing not used in company operations with PSAK No.16. The used amortization method had matched with PSAK No.16.

Key Words : Fixed Assets , Depreciation