

**THE EVALUATION OF TREATMENT FIXED ASSETS PT INDOSUKSES FUTURES
JAKARTA BASED ON PSAK NUMBER 16**

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ABSTRACT

This research is about evaluation treatment of fixed assets in PT Indosukses Futures Jakarta based on PSAK Number 16. The purpose of this evaluation is to know wheter PT Indosukses Futures Jakarta treat it's own fixed assets in accordance with PSAK Number 16. This research was using descritive quantitative and qualitative method. The Evaluation of treatment fixed assets in PT Indosukses Futures consist of: evaluation of definition and grouping fixed assets, evaluation of cost of fixed assets, evaluation of measurement and depreciation method of fixed assets, evaluation expenditure fixed assets, evaluation of stoping recognition fixed assets, evaluation of disclosure and presentation of fixed assets.

The result of this research showing that during 2008 until 2009, PT Indosukses Futures Jakarta treat its fixed assets in accordance with PSAK No. 16 as of July 2009.