

## **ABSTRAK**

### **ANALISIS BIAYA PENYUSUTAN AKTIVA TETAP BERWUJUD MENURUT PERNYATAAN STANDAR AKUNTANSI KEUANGAN No.17 TAHUN 2003 DAN KETENTUAN PERATURAN PERUNDANG-UNDANGAN PERPAJAKAN**

Studi Kasus pada CV Bangun Cipta Raharja Invesment

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Tujuan penelitian ini untuk mengetahui jumlah biaya penyusutan aktiva tetap berwujud menurut Pernyataan Standar Akuntansi Keuangan dan Undang-undang Perpajakan. Latar belakang penelitian ini adalah bahwa perhitungan penyusutan aktiva tetap berwujud menurut Pernyataan Standar Akuntansi Keuangan dan Undang-undang Pajak terdapat perbedaan.

Jenis penelitian ini adalah studi kasus. Data yang diperoleh dengan melakukan wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah dengan teknik analisis komparasi yaitu dengan cara membandingkan objek penelitian dengan konsep pembandingan.

Setelah diperoleh data dari perusahaan yang diteliti, berupa daftar aktiva tetap dan kemudian dihitung biaya penyusutannya berdasarkan Pernyataan Standar Akuntansi Keuangan dan Undang-undang Perpajakan, hasil dari perhitungan biaya penyusutan menunjukkan adanya perbedaan antara perhitungan penyusutan aktiva berwujud. Menurut Pernyataan Standar Akuntansi Keuangan sebesar Rp30.471.000,- sementara menurut Undang-undang Perpajakan sebesar Rp42.582.000,- dari kedua konsep Pernyataan Standar Akuntansi Keuangan dan Undang-undang Perpajakan untuk menghiung biaya penyusutan tersebut terdapat perbedaan jumlah rupiah, perbedaan itu sebesar Rp12.111.000,-.

## **ABSTRACT**

### **DEPRECIATION EXPENSE ANALYSIS OF TANGIBLE FIXED ASSET FORMS ACCORDING TO FINANCIAL ACCOUNTING STANDARD STATEMENT No17 TAHUN 2003 AND LAW AND TAXATION LAW**

A Case Study at CV Bangun Cipta Raharja Invesment

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The purpose of this research was to find out the number of tangible fixed asset depreciation expenses forms according to Financial Accounting Standard Statement and taxation Law. The background of this research is that there is difference in calculation of depreciation of tangible fixed asset forms according to Statement of Financial Accounting and taxation Law.

The type of this research was case study. The data were obtained by doing interview and documentation. The technique that is applied in analyzing data was comparative analysis technique that was done by comparing the research object with comparator concept.

After obtaining the data from the company in which the research was done, in the form of fixed asset file which was the depreciation expense was calculated based on Financial Accounting Statement and taxation law the result from that calculation showed that there was difference in calculation of tangible fixed asset depreciation. According to Financial Accounting Statement, it is equal to Rp30.471.000, and whereas according to the Taxation law, it was equal to Rp42.582.000,. There was difference amount of rupiahs from both concepts of Financial Accounting Standard Statement and taxation law in calculating the depreciation expense, the difference is equal to Rp12.111.000,-.