

## ABSTRAK

### **PERBANDINGAN LAPORAN KEUANGAN BERDASARKAN METODE NILAI HISTORIS DAN METODE NILAI RUPIAH KONSTAN** Studi kasus pada PT. Waskita Karya (Persero)

Radix Kristiarko  
Universitas Sanata Dharma  
Yogyakarta  
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Selama ini, laporan keuangan yang disusun berdasarkan prinsip nilai historis (*Historical Cost-Nominal Dollar*) menganggap bahwa harga-harga akan stabil. Pada kenyataannya, harga-harga akan berubah, bahkan cenderung naik atau inflasi. Penelitian ini bertujuan untuk mengetahui perubahan yang terjadi dalam nilai nominal laporan keuangan PT. Waskita Karya (Persero) dengan menggunakan metode nilai rupiah konstan (*Historical Cost-Constant Dollar*).

Teknik pengumpulan data yang digunakan adalah dengan dokumentasi dan wawancara. Sedangkan teknik analisis data yang digunakan untuk menjawab permasalahan adalah : (1) Memperoleh laporan keuangan berdasarkan harga pokok historis; (2) Menentukan indeks harga yang akan digunakan; (3) Mengklasifikasikan pos-pos moneter dan pos-pos non moneter; (4) Menyesuaikan kembali pos-pos neraca menjadi dasar nilai rupiah konstan; (5) Menyesuaikan kembali pos-pos laporan laba rugi menurut metode nilai rupiah konstan; (6) Membandingkan laporan keuangan berdasarkan metode nilai historis dan metode nilai rupiah konstan; (7) Melakukan analisis perbandingan adanya perbedaan laporan keuangan berdasarkan metode nilai historis dan metode nilai rupiah konstan.

Hasil penelitian menunjukkan bahwa : (1) Nilai aktiva berdasarkan nilai rupiah konstan memiliki selisih lebih Rp 260.762.852.850,00 (22,75%) jika dibandingkan dengan nilai aktiva berdasarkan nilai historis; (2) Nilai pasiva (jumlah kewajiban dan ekuitas pemegang saham) berdasarkan nilai rupiah konstan memiliki selisih lebih Rp 260.762.852.850,00 (22,75%) jika dibandingkan dengan nilai pasiva berdasarkan nilai historis; (3) Laporan perhitungan laba rugi PT. Waskita Karya (Persero) yang disusun berdasarkan nilai rupiah konstan menunjukkan laba bersih sebesar Rp 22.572.033.571,00. Laporan perhitungan laba rugi PT. Waskita Karya (Persero) yang disusun berdasarkan nilai historis menunjukkan laba bersih sebesar Rp 52.687.955.560,00. Perbedaan ini disebabkan oleh perubahan nilai dari pendapatan usaha, beban pokok penjualan, bagian laba kerja sama operasi, beban usaha, pendapatan/(beban) bukan usaha, bagian laba bersih perusahaan asosiasi, dan taksiran (beban)/manfaat pajak penghasilan.

## ABSTRACT

### **THE COMPARISON OF FINANCIAL STATEMENT BASED ON HISTORICAL COST METHOD AND CONSTANT DOLLAR ACCOUNTING METHOD**

A Case Study at PT. Waskita Karya (Persero)

Radix Kristiarko  
Sanata Dharma University  
Yogyakarta  
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As it was known, the financial statement that was arranged based on the principle of historical cost (*Historical Cost-Nominal Dollar*) assumed that all prices will stable. In fact, prices will change, even tend to be higher or usually known as inflation. The aim of this research was to find out the changes that would occur in nominal value of PT. Waskita Karya (Persero) financial statement by using Constant Dollar Accounting method (*Historical Cost-Constant Dollar*).

Documentation and interview were applied to collect the data. The analysis techniques used to solve the problems were : (1) Getting the financial statement were based on historical cost; (2) Determining the price index will be used; (3) Classifying the monetary item and non monetary item; (4) Adjusting the balance sheet item to become constant dollar accounting basis; (5) Adjusting the income statement item to become constant dollar accounting basis; (6) Comparing the financial statement were based on historical cost and constant dollar accounting; (7) Doing the comparative analysis on the existence of the difference in the financial statement based on historical cost and constant dollar accounting.

The results of this research were : (1) The assets value based on historical cost had more difference Rp 260.762.852.850,00 (22,75%) if it was compared with asset value based on constant dollar accounting; (2) The pasiva value based on constant dollar accounting had more difference Rp 260.762.852.850,00 (22,75%) if it was compared with pasiva value based on historical cost; (3) The income statement of PT. Waskita Karya (Persero) that was arranged with constant dollar accounting showed that net earning was Rp 22.572.033.571,00. The income statement of PT. Waskita Karya (Persero) that was arranged with historical cost showed that net earning was Rp 52.687.955.560,00. This difference was caused by value changes of revenue, cost of goods sold, profit transfer from operating cooperation, operating expenses, other operating revenue/(expense), profit transfer from association company, and estimation of (expense)/benefit of income tax.