



Fakultas
Ekonomi & Bisnis
School of Economics & Business
Telkom University

S1 AKUNTANSI

Akuntansi Keuangan 1

Pertemuan 12

Property, Plant and Equipment
(PPE)

W e l c o m e

Ini adalah mata kuliah Akuntansi Keuangan I
dengan topik:

Property, Plant, and Equipment
(PPE)

Dosen:



Dini Wahjoe Hapsari



Wiwin Aminah



Tri Utami Lestari



THIRD
EDITION | Intermediate
ACCOUNTING
IFRS EDITION



Home

Pertemuan ini akan membahas property, plant, and equipment (PPE).

Silahkan klik tombol yang ingin Anda Pelajari.



Pokok Bahasan



Kesimpulan



Link



Capaian



Video Animasi



Bahasan



Kuis/Latihan



Pustaka





Pokok Bahasan

Pokok bahasan dalam modul ini adalah pengertian PPE, acquisition dan Valuation PPE, disposition PPE.



Capaian

Setelah memperoleh pokok bahasan maka mahasiswa diharapkan dapat memahami dan menjelaskan pengertian PPE, acquisition dan valuation dari PPE, disposition PPE.



Bahasan

1. Pengertian PPE

2. *Acquisition* PPE

3. *Valuation* PPE

4. *Disposition* PPE

1. Pengertian *Property, Plant, and Equipment* (PPE)

Property, plant, and equipment adalah asset yang dimiliki untuk jangka Panjang dan kegiatan operasional perusahaan. Termasuk dalam PPE adalah **plant assets and fixed assets**.

Syarat PPE :

- ▶ “**Used in operations**” and not for resale.
- ▶ **Long-term** in nature and usually depreciated.
- ▶ Possess **physical substance**.

Termasuk PPE :

- Land,
- Building structures (offices, factories, warehouses), and
- Equipment (machinery, furniture, tools).

2. Acquisition PPE

Historical cost measures the cash or cash equivalent price of obtaining the asset and bringing it to the location and condition necessary for its intended use.

Termasuk dalam cost :

1. Purchase price, including import duties and non-refundable purchase taxes, less trade discounts and rebates.
2. Costs attributable to bringing the asset to the location and condition necessary for it to be used in a manner intended by the company.

Cost of Land

All expenditures made to acquire land and ready it for use.

Costs typically include:

- (1) purchase price;
- (2) closing costs, such as title to the land, attorney's fees, and recording fees;
- (3) costs of grading, filling, draining, and clearing;
- (4) assumption of any liens, mortgages, or encumbrances on the property; and
- (5) additional land improvements that have an indefinite life.

Cost of Land

- ◆ **Improvements with limited lives**, such as private driveways, walks, fences, and parking lots, are recorded as **Land Improvements** and depreciated.
- ◆ Land acquired and held for speculation is classified as an **investment**.
- ◆ Land held by a real estate concern for resale should be classified as **inventory**.

Cost of Buildings

Includes all expenditures related directly to acquisition or construction. Costs include:

- ◆ materials, labor, and overhead costs incurred during construction and
- ◆ professional fees and building permits.

Companies consider all costs incurred, from **excavation to completion**, as part of the building costs.

Cost of Equipment

Include all expenditures incurred in acquiring the equipment and preparing it for use. Costs include:

- ◆ purchase price,
- ◆ freight and handling charges,
- ◆ insurance on the equipment while in transit,
- ◆ cost of special foundations if required,
- ◆ assembling and installation costs, and
- ◆ costs of conducting trial runs.

3. Valuation PPE

Cash Discounts — Discounts for prompt payment.

Deferred-Payment Contracts — Assets purchased on long-term credit contracts are valued at the present value of the consideration exchanged.

Lump-Sum Purchases — Allocate the total cost among the various assets on the basis of their relative fair market values.

Issuance of Shares — The market price of the shares issued is a fair indication of the cost of the property acquired.

4. Disposition PPE

Perusahaan dapat menghentikan plant asset secara voluntary atau dilepas dengan cara :

- ◆ Sale,
- ◆ Exchange,
- ◆ Involuntary conversion, or
- ◆ Abandonment.

Depreciation must be taken up to the date of disposition.

Sale of Plant Assets

Illustration: Barret Group recorded depreciation on a machine costing €18,000 for nine years at the rate of €1,200 per year. If it sells the machine in the middle of the tenth year for €7,000, Barret records depreciation to the date of sale as:

Depreciation Expense ($€1,200 \times \frac{1}{2}$)	600	
Accumulated Depreciation—Machinery		600

Illustration: Barret Group recorded depreciation on a machine costing €18,000 for nine years at the rate of €1,200 per year. If it sells the machine in the middle of the tenth year for €7,000, Barret records depreciation to the date of sale. Record the entry to record the sale of the asset:

Cash	7,000	
Accumulated Depreciation—Machinery	11,400	
Machinery		18,000
Gain on Disposal of Machinery		400



Kesimpulan

1. PPE adalah asset yang dimiliki perusahaan untuk jangka waktu panjang untuk kegiatan operasional perusahaan.
2. Acquisition PPE diperoleh dengan menggunakan historical cost
3. Valuation PPE dapat dibeli dengan tunai, secara lump-sum atau dibeli dengan saham.
4. PPE dapat dilepas dengan cara dijual, ditukar atau dimusnahkan.



Video Animasi

Klik Link berikut:



Kuis/Latihan

Pengisian kuis dilakukan dengan menggunakan Moodle !!!



Link

1. [Link IAI](#)

<http://iaiglobal.or.id/v03/home>



Pustaka

- Kieso, Weygandt, Warfield (2018). *Intermediate Accounting IFRS Edition* (3rd Edition). Prentice Hall
- Kartikahadi, Rosita Uli, Merliyana, Silvia Veronica, Ersya Tri Wahyuni (2016). *Akuntansi Keuangan Berdasarkan SAK berbasis IFRS Buku 1* (edisi kedua). IAI. Jakarta

*Enjoy The Class
and*

