Fakultas
Ekonomi & Bisnis
School of Economics & Business
Telkom University

S1 AKUNTANSI

Akuntansi Keuangan 1

Pertemuan 13

Depreciation, Impairments, and Depletion

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Ini adalah mata kuliah Akuntansi Keuangan I dengan topik:

Depreciation, Impairments, and Depletion

THIRD EDITION

Intermediate ACCOUNTING

IFRS EDITION

Dosen:

- Dini Wahjoe Hapsari
- Wiwin Aminah
- Tri Utami Lestari

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Home

Pertemuan ini akan membahas depreciation, impairments, and depletion.

Silahkan klik tombol yang ingin Anda Pelajari.

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Pokok Bahasan

Pokok bahasan dalam modul ini merupakan kelanjutan materi pertemuan sebelumnya. Pada modul ini anda akan mempelajari perhitungan depreciation, impariments dan depletion

Capaian

Setelah memperoleh pokok bahasan maka mahasiswa diharapkan dapat memahami dan menjelaskan metode-metode depreciation, impariments dan depletion

Bahasan

1. Metode Depreciation
2. *Impairments*
3. *Depletion*

1. Metode Depreciation

Depreciation adalah perhitungan penyusutan dari Aktiva Tetap setiap periode.

Allocating costs of long-lived assets:

- Fixed assets = Depreciation expense
- Intangibles = Amortization expense
- Mineral resources = Depletion expense

Factors Involved in the Depreciation Process

Tiga pertanyaan dasar :

1. Dasar perhitungan yang digunakan?
2. Berapa umur ekonomis?
3. Metode mana yang terbaik untuk diterapkan?

Methods of Depreciation

1. Activity method (units of use or production).
2. Straight-line method.
3. Diminishing (accelerated)-charge methods:
   a. Sum-of-the-years'-digits.
   b. Declining-balance method.

Activity Method

Data for Stanley Coal Mines

Cost of crane	$500,000
Estimated useful life	5 years
Estimated salvage value	$ 50,000
Productive life in hours	30,000 hours

Illustration: If Stanley uses the crane for 4,000 hours the first year, the depreciation charge is:

$$\frac{(\text{Cost} - \text{Residual Value}) \times \text{Hours this Year}}{\text{Total Estimated Hours}} = \text{Depreciation Charge}$$

$$\frac{(\$500{,}000 - \$50{,}000) \times 4{,}000}{30{,}000} = \$60{,}000$$

Data for Stanley Coal Mines

Cost of crane	$500,000
Estimated useful life	5 years
Estimated salvage value	$ 50,000
Productive life in hours	30,000 hours

Illustration: Stanley computes depreciation as follows:

$$\frac{\text{Cost} - \text{Residual Value}}{\text{Estimated Service Life}} = \text{Depreciation Charge}$$

$$\frac{\$500{,}000 - \$50{,}000}{5} = \$90{,}000$$

Diminishing-Charge Methods

Data for Stanley Coal Mines

Cost of crane	$500,000
Estimated useful life	5 years
Estimated salvage value	$ 50,000
Productive life in hours	30,000 hours

Sum-of-the-Years'-Digits. Each fraction uses the sum of the years as a **denominator** (5 + 4 + 3 + 2 + 1 = 15). The **numerator** is the number of years of estimated life remaining as of the beginning of the year.

Alternate sum-of-the-years' calculation

Sum-of-the-Years'-Digits

Year	Depreciation Base	Remaining Life in Years	Depreciation Fraction	Depreciation Expense	Book Value, End of Year
1	$450,000	5	5/15	$150,000	$350,000
2	450,000	4	4/15	120,000	230,000
3	450,000	3	3/15	90,000	140,000
4	450,000	2	2/15	60,000	80,000
5	450,000	1	1/15	30,000	50,000[a]
		15	15/15	$450,000	

[a]Residual value.

Diminishing-Charge Methods

Data for Stanley Coal Mines

Cost of crane	$500,000
Estimated useful life	5 years
Estimated salvage value	$ 50,000
Productive life in hours	30,000 hours

Declining-Balance Method.

- Utilizes a depreciation rate (percentage) that is some multiple of the straight-line method.
- Does not deduct the salvage value in computing the depreciation base.

Declining-Balance Method

Year	Book Value of Asset First of Year	Rate on Declining Balance[a]	Depreciation Expense	Balance Accumulated Depreciation	Book Value, End of Year
1	$500,000	40%	$200,000	$200,000	$300,000
2	300,000	40%	120,000	320,000	180,000
3	180,000	40%	72,000	392,000	108,000
4	108,000	40%	43,200	435,200	64,800
5	64,800	40%	14,800[b]	450,000	50,000

[a]Based on twice the straight-line rate of 20% ($90,000/$450,000 = 20%; 20% × 2 = 40%).
[b]Limited to $14,800 because book value should not be less than residual value.

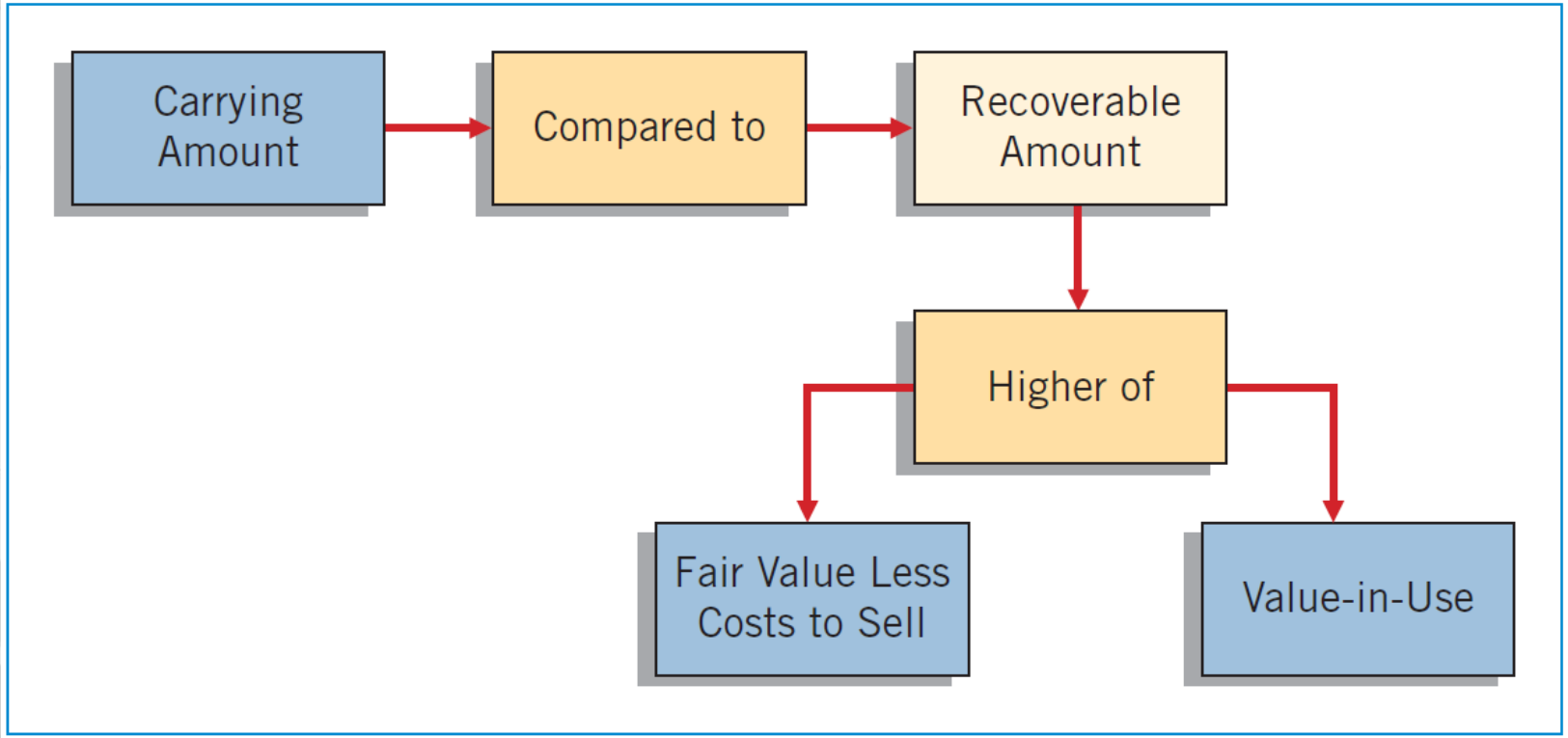
2. *Impairments*

Aset berwujud karena memiliki umur Panjang akan (impaired), ketika perusahaan tidak dapat memulihkan jumlah tercatat asset, baik melalui penggunaannya atau dengan menjualnya.

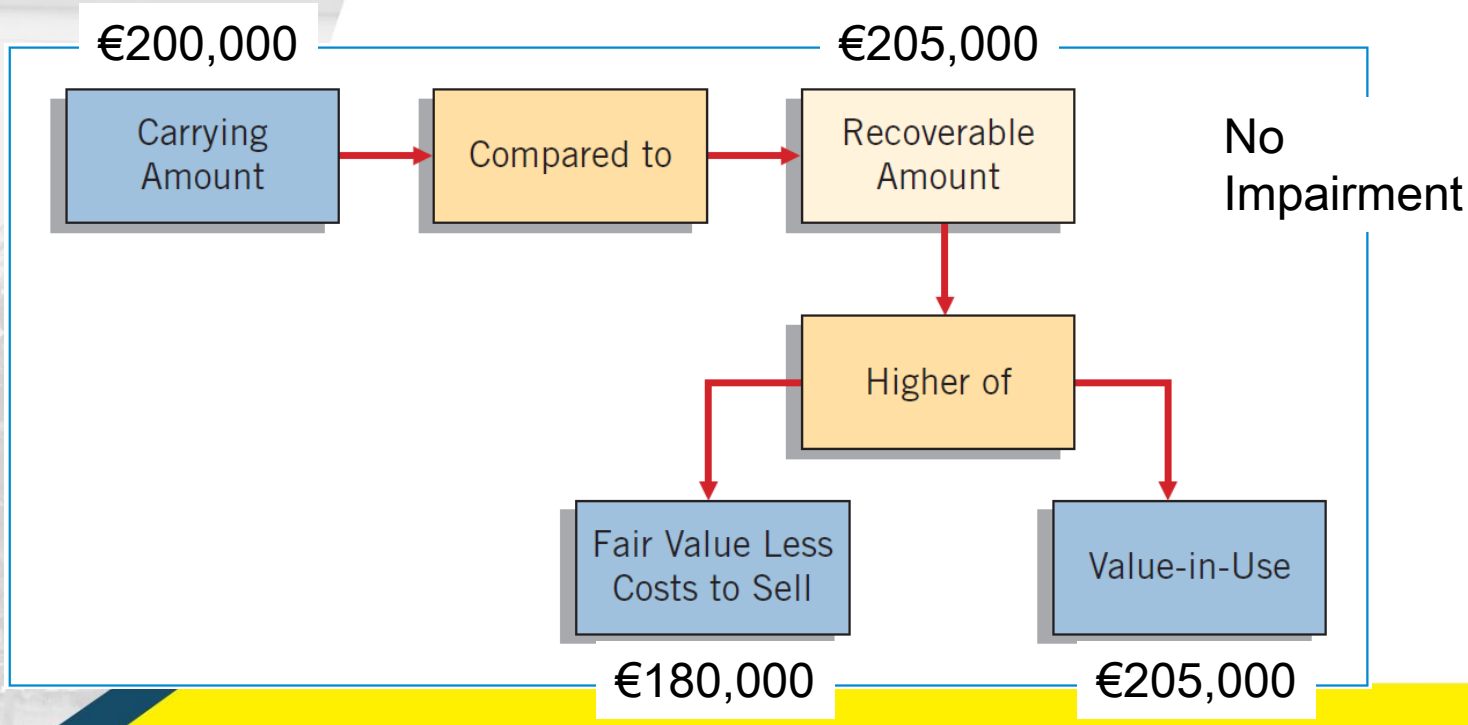
Secara tahunan, perusahaan meninjau aset untuk indikator penurunan nilai — yaitu, penurunan kemampuan menghasilkan uang aset melalui penggunaan atau penjualan.

Recognizing Impairments

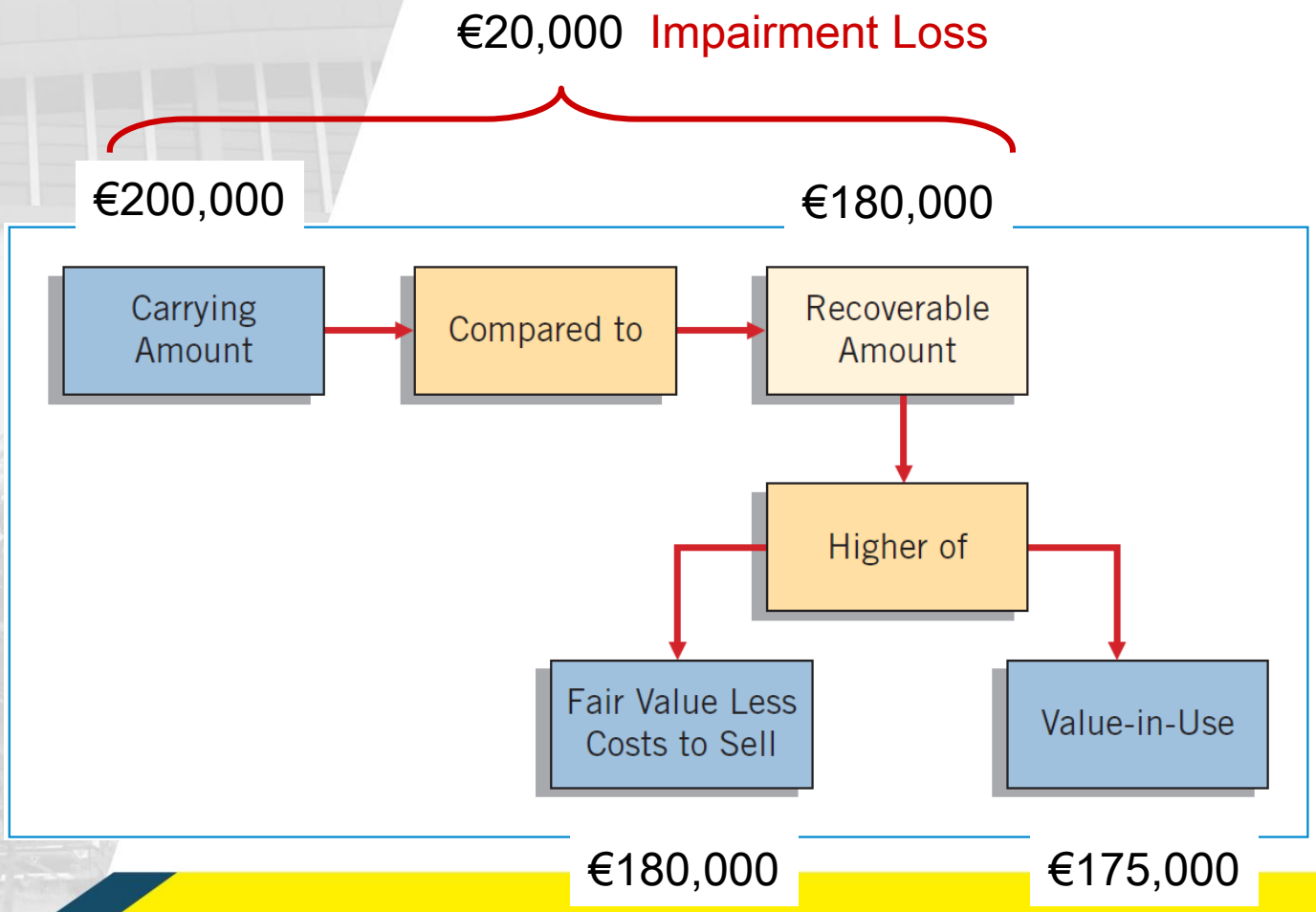
If impairment indicators are present, then an impairment test must be conducted.



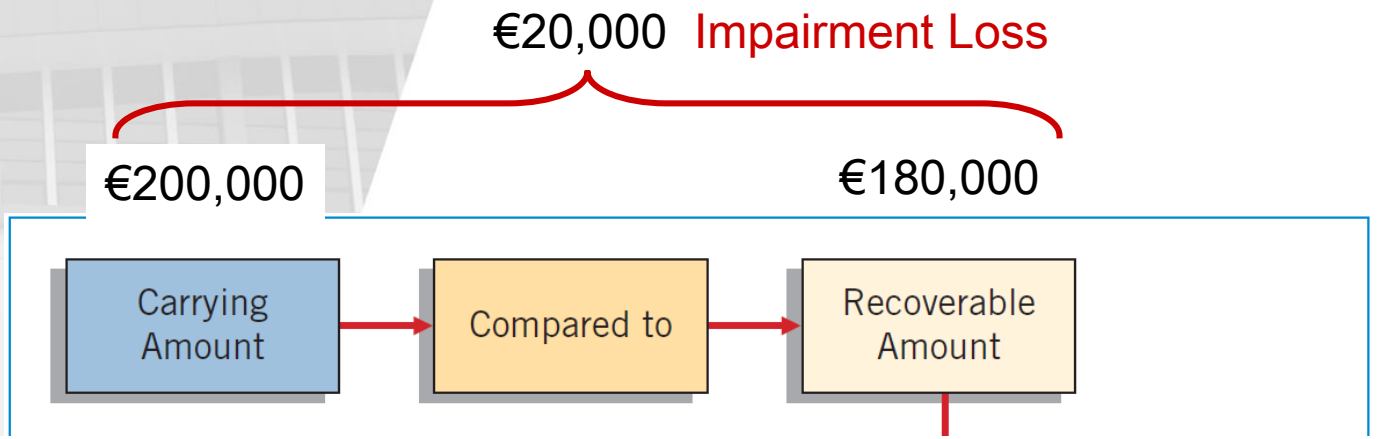
Example: Assume that Cruz SA performs an impairment test for its equipment. The carrying amount of Cruz's equipment is €200,000, its fair value less costs to sell is €180,000, and its value-in-use is €205,000.



Example: Assume the same information for Cruz Company except that the value-in-use of Cruz's equipment is €175,000 rather than €205,000.



Example: Assume the same information for Cruz Company except that the value-in-use of Cruz's equipment is €175,000 rather than €205,000.



Cruz makes the following entry to record the impairment loss.

Loss on Impairment	20,000	
Accumulated Depreciation—Equipment		20,000

3. *Depletion*

Sumber Daya Alam (Natural resources) dibedakan atas :

1. Biological assets (timberlands)
   - Fair value approach (chapter 9)
2. Mineral resources (oil, gas, and mineral mining).
   - Complete removal (consumption) of the asset.
   - Replacement of the asset only by an act of nature.

Depletion - process of allocating the cost of mineral resources.

Depletion Base

Perhitungan depletion berdasar hal-hal berikut :

1. Pre-exploratory costs.
2. Exploratory and evaluation costs.
3. Development costs.

Kesimpulan

1. Setiap Aktiva Berwujud selalu mengalami penyusutan yang biasa disebut “depreciation”
2. Dasar perhitungan depreciation : harga perolehan (dipelajari modul 12), umur ekonomis dan metode penyusutan
3. Metode penyusutan terdiri : activity method, straight-line method dan diminishing method
4. Aktiva Berwujud dalam jangka Panjang dapat diperhitungkan berapa nilai asset sekarang, disebut dengan Impariment
5. Penyusutan Aktiva sumber daya (natural resource) disebut depletion
6. Dasar perhitungan deplesi : pre-exploratory costs, exploratory and evaluation costs dan development cost

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

Enjoy The Class

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