

Analysis of the Application of Fixed Asset Accounting in Consumer Cooperatives Sumber Rejeki Cakru

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ABSTRACT

The analysis of the application of fixed asset accounting at the Sumber Rejeki Cakru Consumer Cooperative aims to provide an in-depth overview of its compliance with the Financial Accounting Standards Statement (PSAK) No. 16 of 2021. This study adopts a qualitative approach, employing data collection methods such as interviews, observations, and documentation. Based on the analysis of the recognition, measurement, depreciation, presentation, and disclosure of fixed assets, the cooperative has demonstrated compliance with the provisions of PSAK No. 16 of 2021. Fixed asset recognition is conducted by considering future economic benefits, the reliability of acquisition cost measurement, and the asset's intended purpose. In terms of measurement, the cooperative records the acquisition cost by including all relevant components until the asset is ready for use, covering non-monetary transactions and asset revaluation, if necessary. This practice reflects the cooperative's adherence to the applicable accounting standards in the implementation of fixed asset accounting

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1. INTRODUCTION

Competition between companies is increasingly fierce and requires business actors to strive for optimal profits. Accounting plays an important role in providing information about a company's performance, especially profits, through financial statements. To survive in a competitive environment, especially in the same industry, companies must run effective business operations. In general, accounting involves processing evidence of financial transactions into information that reflects a company's financial performance over a certain period. A robust accounting information system is

essential to ensure relevant and reliable financial reporting [1].

Fixed assets are a crucial component in the preparation of financial statements, as stipulated in PSAK No. 16. According to Mulyadi, fixed assets are physical assets owned by a company, used for more than one year, and acquired to support the company's operations, not to be resold. Fixed assets are divided into two categories: tangible fixed assets, such as land, buildings, and equipment, and intangible fixed assets, such as copyrights, patents, and trademarks. Fixed asset accounting includes recognition, measurement, depreciation, presentation, and disclosure in accordance with applicable

standards. PSAK No.16 regulates the accounting treatment of fixed assets to ensure their proper presentation in financial statements [2].

Previous research shows that some companies have not fully complied with PSAK No. 16 in fixed asset accounting. For example, [3] found that LPP TVRI North Sulawesi failed to properly classify its fixed assets and used improper depreciation methods. Similarly, research by [4] revealed that PT. Megasurya Nusalestari has not fully complied with PSAK No. 16 on the acquisition and depreciation of fixed assets. Better adjustments in accounting policies are needed to ensure compliance with applicable standards. This is important to maintain transparency and accuracy of the company's financial statements.

Companies must have a good information system in place to ensure assets remain well managed. Fixed assets play an important role in supporting business operations and generating profits. Appropriate policies in the management of fixed assets are needed to maximize their contribution to the company's goals [5]. If the accounting treatment of fixed assets is not in line with PSAK, such as underestimating depreciation, then the recorded profit can increase. As a result, this can affect financial statements and weaken external stakeholders' confidence in the company's financial performance.

The Sumber Rejeki Cakru Consumer Cooperative, located in Cakru Village, Kencong District, Jember Regency, has fixed assets that support its operational activities. This cooperative aims to improve the welfare of its members through various business activities, such as savings and loans, rice milling, and the provision of production facilities. This study was conducted to evaluate the application of fixed asset accounting in this cooperative in accordance with PSAK No. 16 of 2021. Although most of the cooperative accounting policies are in accordance with the standards, there are some inconsistencies, especially in depreciation and financial calculations. misstatements.

The presentation of financial statements is greatly influenced by the accounting treatment of fixed assets as stipulated in PSAK No. 16, including accurate depreciation calculations. If the carrying value of a fixed asset is underestimated, depreciation costs will also be underestimated, resulting in an overstatement of reported profits and a reduction in the reliability of financial statements. Therefore, the proper implementation of accounting standards is essential to ensure that financial statements accurately and transparently reflect the company's financial position.

2. LITERATURE REVIEW

2.1 *Accountancy*

According to the American Accounting Association (AAA), accounting is the process of identifying, measuring, and reporting economic information to support accurate judgment and decision-making for its users. Similarly, the American Institute of Certified Public Accountants (AICPA) defines accounting as the systematic practice of recording, classifying, and presenting financial information related to transactions, activities, and events that have financial implications. As explained in the research [6], accounting information serves as a tool to report financial data to various stakeholders, including company managers, owners, creditors, government agencies, financial analysts, and employees. Each of these groups uses the information for purposes such as strategic decision-making, investment evaluation, assessing repayment capacity, establishing regulations, conducting investment analysis, and advancing career development and employee well-being.

2.2 *Assets*

According to the Financial Accounting Standards Board (FASB), assets represent the potential economic benefits that an institution can have in the future as a result of past transactions or events. Similarly, PSAK No. 16 (Revised 2011) defines assets as tangible and intangible resources that have

value and benefits for individuals or companies. Research conducted by [7] further explains that, for profit-oriented organizations, assets are expected to generate net cash flow in the future, while for government organizations, the value of assets lies in their potential in providing services to the community, which reflects the basic concept of asset management

2.3 Fixed Assets

According to [8], fixed assets are the largest asset value in financial statements. Therefore, recording the accumulation of depreciation and the write-off of fixed assets is very important, because these assets will inevitably depreciate every year. The type and amount of fixed assets that a company owns depends on its nature, activities, and development. Effective management of these assets is essential to ensure they make a meaningful contribution and maintain a long useful life [8].

2.4 PSAK No.16 of 2021

In 2021, the management of fixed assets is regulated based on PSAK 16 issued by the Indonesian Institute of Accountants (IAI). It includes aspects such as the determination of acquisition price, depreciation, post-acquisition costs, divestments, and the presentation of fixed assets in the financial statements. Proper planning in the procurement of fixed assets is very important because it has a long-term impact on the company's performance and profitability. Improper valuation of fixed assets, either too high or too low, can affect the reported depreciation and profit figures, potentially reducing the reliability of financial statements.

3. METHODS

This research uses a qualitative approach, which is a scientific method commonly used in the social sciences, including economics and business. It was carried out at the Sumber Rejeki Cakru Cooperative located in Krajan Hamlet RT.03 RW.06, Cakru Village, Kencong District, Jember Regency. Primary data is collected

through in-depth interviews with cooperative administrators, such as treasurers, managers, and administrative staff who are responsible for recording fixed assets. Secondary data includes financial statements, fixed asset inventory lists, journals, general ledgers related to assets, and relevant cooperative accounting guidelines.

Data collection techniques are carried out by interviews, observations, and documentation. Qualitative descriptive analysis was used to compare the accounting practices of cooperative fixed assets with the provisions of PSAK No. 16 of 2021. The analysis process consists of collecting initial data based on research variables (recognition, recording, depreciation, and reporting of fixed assets), reducing data to filter relevant information, presenting data in the form of tables, diagrams, and narratives, and comparing cooperation practices with applicable accounting standards.

Conclusions are drawn based on the results of the analysis, including the level of compliance with fixed asset accounting standards, identification of strengths and weaknesses, and recommendations for improvement. These conclusions are validated through the consistency of data obtained from interviews, observations, and documentation, as well as consultations with supervisors or auditors.

4. RESULTS AND DISCUSSION

4.1 Profile of Consumer Cooperatives Sumber Rejeki Cakru

The Agricultural Business Entity in the Cakru area, Kencong District was originally established in 1978 under the name BUUD (Village Unit Business Entity). Three years later, precisely on April 10, 1981, it changed its name to KUD Sumber Rejeki with the approval of community initiatives, with legal number 4858/BH/II/1981, and participated in the East Java PUSKUD as a pilot for independent KUD. KUD Sumber Rejeki was temporarily inactive from 1999 to 2010 but resumed operations on April 20, 2010. The initial activities included savings

and loan units, supermarkets, rice mills (RMU), and polyclinics, which were preceded by comparative study activities in various regions. In 2020, KUD changed its name to the Sumber Rejeki Cakru Consumer Cooperative in line with the change in the articles of association, with an initial membership of 2,521 people. After re-registering former members who are required to pay mandatory savings of IDR 750,000, principal savings of IDR 300,000, and member compensation fees of IDR 25,000, the number of active members currently totals 181 people, with 17 members. Either he passed away or resigned. Currently, the registration of new members has been closed, except for old members who have not re-registered. If the registration of new members is opened during the Annual Member Meeting (RAT), applicants must meet the requirements set by the Sumber Rejeki Cakru Consumer Cooperative.

4.2 Implementation of PSAK No.16 of 2021 Concerning Fixed Assets in Consumer Cooperatives Source of Fortune

4.2.1 Recognition of Fixed Assets

The distribution carried out by the Sumber Rejeki Cakru consumer cooperative is as follows

1) Land & Building

Table 1. Comparison of the recording carried out by the Sumber Cakru Consumer Cooperative with the recording that should be in accordance with PSAK No.16 of 2021

Date	PSAK No. 16 of 2021	"Sumber Sehat" Clinic	Information
March 2020	<p>Patient Bed with an invoice price of IDR 28,500,000, get a discount of 2% from the invoice price and transportation costs of IDR 150,000 It is noted as follows:</p> <p>Patient Beds D 28,500,000 (570.000) 150.000 K 28,080,000</p>	<p>Patient Beds D 28,500,000 (570.000) 150.000 K 28,080,000</p>	Appropriate

Source : Journal of Consumer Cooperative Records Source of Fortune

From the case described above, it can be seen that each business unit has recorded the acquisition price of some of its fixed assets purchased in cash, in accordance with PSAK No. 6 of 2021. The company implements good record-keeping practices by capitalizing all

- 2) Fixtures: tables, chairs, cabinets, stationery, air conditioners, laptops, printers, cabinets, cleaning tools, machinery, and medical devices.
- 3) Vehicles: Avanza cars, pick up cars, ambulances, 2-wheeled motorcycles, 2-wheeled motorcycles.

The distribution of assets carried out by cooperatives is in accordance with PSAK No. 16 which states that an asset is recognized as permanent property if it is expected to produce economic benefits in the future. Therefore, it can be concluded that there is no problem with this classification because it has been in accordance with the generally accepted Financial Accounting Standards.

4.2.2 Fixed Asset Measurement

The acquisition price of fixed assets is recorded in the amount stated in the purchase invoice at the time the purchase is made in cash. If a discount is obtained, the purchase price will be immediately reduced by the discount received. All costs incurred until the asset is ready to be used are charged as miscellaneous expenses during the period of occurrence. The following is one of the notes of the Sumber Rejeki Cakru Consumer Cooperative:

associated costs. for the acquisition of fixed assets. The cooperative capitalizes all costs related to the construction of fixed assets until they are ready for use.

4.2.3 Fixed Asset Depreciation

A factor that has a significant effect on the depreciation expense is the useful life of the fixed asset, because the total depreciation is allocated throughout the economic life of the asset. Each fixed asset has a different

useful life depending on the asset group. The Sumber Rejeki Cakru Consumer Cooperative calculates its depreciation expense using the straight line method, and this method is applied consistently every year, as seen in the following table:

Table 2. Comparison of Fixed Asset Depreciation Based on Consumer Cooperatives Savings and Loan Units Source of Fortune with Fixed Asset Depreciation based on PSAK No.16 of 2021

PSAK No. 16 of 2021	Asset Measurement by Consumer Cooperatives Source of Fortune Savings and Loan Units	Information
<p>Straight Line Method; This method ensures that the cost for depreciation on fixed assets The company is always constant during the useful life of the asset.</p> <p>Example of calculating the depreciation of fixed assets in a savings and loan cooperative building:</p> $\text{Depreciation} = \frac{\text{acquisition value} - \text{Residual Value}}{\text{Economic Life of Asset}}$ $= \frac{\text{Rp } 500.000.000 - \text{Rp } 50.000.000}{30}$ $= \text{IDR } 15,000,000$	<p>Using the straight line method; The depreciation burden is divided equally over the useful life.</p> <p>Example of calculating the depreciation of fixed assets in a savings and loan cooperative building:</p> $\text{Depreciation} = \frac{\text{acquisition value} - \text{Residual Value}}{\text{Economic Life of Asset}}$ $= \frac{\text{Rp } 500.000.000 - \text{Rp } 50.000.000}{30}$ $= \text{IDR } 15,000,000$	Appropriate

Source: Data processed by researchers

In this case, the recording policy carried out by the Sumber Rejeki Cakru consumer cooperative in determining the depreciation of fixed assets is in accordance with PSAK No.16 of 2021.

4.2.4 Presentation and Disclosure of Fixed Assets

The value of fixed assets presented in the balance sheet is the net value of fixed assets in the reporting year, which is calculated by subtracting the accumulated

depreciation from the acquisition price. All cooperative business units have accurately presented the position of their fixed assets by showing separately the value of acquisition and accumulated depreciation, so that the value of acquisition and accumulated depreciation of each group of fixed assets is easy to know. The following is one of the financial reports recorded by the Sumber Rejeki Cakru Consumer Savings and Loan Cooperative:

Table 3. Balance
31 December 2023

INFORMATION	12/31/2023	12/31/2022
	(Rp)	(Rp)
ASSETS		
SMOOTH ACTIVATION		
- Cash and cash equivalents	IDR 395,500,000	IDR 87,267,849
-Receivables	IDR 350,000,000	Rp 240,287,450

Number of Current Assets	Rp 745,500,000	Rp 327,555,299
FIXED ACTIVITIES		
Soil	Rp 300,000,000	Rp 300,000,000
Building	Rp 305,000,000	Rp 320,000,000
Vehicle	Rp 65,575,000	Rp 91,130,000
Office equipment	Rp 44,948,180	Rp 61,780,528
(Akm. Peny. Building)	Rp 195,000,000	Rp 210,000,000
(Akm. Peny. Vehicle)	Rp 149,625,000	Rp 299,250,000
(Akm. Peny. Office Equipment)	Rp 67,790,820	Rp 135,581,640
Number of Fixed Assets	Rp 303,107,360	Rp 338,078,888
TOTAL ASSETS	Rp 1,048,607,360	Rp 665,634,187
PASSIVE		
LANCAR PASSIVE		
Current Liability	Rp 23,000,000	Rp 30,000,000
Dana-dana	Rp 10,500,000	Rp 15,910,000
Debt	Rp 35,000,000	Rp 50,000,000
Number of Current Passes	Rp 68,500,000	Rp 95,910,000
OWN CAPITAL		
Tree Storage	Rp 84,000,000	Rp 50,950,000
Mandatory Deposit	Rp 50,000,000	Rp 40,000,500
General Reserves	Rp 85,500,000	Rp 80,600,500
Risk Reserves	Rp 21,500,000	IDR 10,500,000
SHU Year 2022	IDR 55,416,098	IDR 52,707,398
Participation Capital	IDR 159,500,000	IDR 149,500,000
Own Capital Amount	IDR 455,916,098	IDR 384,258,398
TOTAL PASSIVE	IDR 524,416,098	IDR 480,168,398

Source: Financial Report of the Sumber Rejeki Consumer Cooperative, 2024

In PSAK No. 16 of 2021, fixed assets are presented on the balance sheet in the amount of the acquisition price minus accumulated depreciation. The balance sheet recording method used by all business units of the Sumber Rejeki Cakru Consumer Cooperative reflects the net value of fixed assets in the reporting year, namely the acquisition price minus accumulated depreciation. In addition, PSAK Number 16 of 2021 states that each type of asset, such as land, buildings, office inventory, and so on, must be listed separately on the balance sheet or detailed in the notes on the financial statements. In this regard, the recording policy implemented by the Sumber Rejeki Cakru Consumer Cooperative in presenting

its balance sheet is in accordance with PSAK No.16 of 2021.

DISCUSSION

Recognition of Fixed Assets of Consumer Cooperatives as a Source of Fortune

In the implementation of the recognition of fixed assets by the Sumber Rejeki Cakru Consumer Cooperative, the recognition of fixed assets is carried out if the asset is expected to provide economic benefits for the entity in the future, the acquisition cost can be measured reliably, and the asset is acquired for security or environmental purposes. This is in line with the principle outlined in PSAK No. 16 of 2021, which stipulates that in order for an asset to be recognized, it must meet certain criteria, such as the expectation of future economic benefits

and the ability to reliably measure the cost of its acquisition [9]. In addition, costs related to maintenance, maintenance, and repairs are classified as operational expenses and recorded in the current year, which is consistent with accounting practices that ensure accurate cost classification [2]. The cooperative approach in recording the acquisition price of fixed assets is in line with the PSAK recognition standard No. 16, which ensures that the asset is initially recorded as much as the acquisition cost. In addition, the competence of employees in understanding the concept of fixed assets and applying relevant recognition standards is an important factor contributing to the cooperative's compliance with such standards. The cooperative's adherence to these guidelines ensures that its financial statements provide transparent and reliable information, which is essential for stakeholder trust and proper decision-making [1].

Measurement of Fixed Assets of Consumer Cooperatives Source of Fortune

In the application of fixed asset measurement carried out by the Sumber Rejeki Cakru Consumer Cooperative, it is stated that the acquisition price of fixed assets includes the purchase price of the asset and all costs incurred until the asset is ready to be used. For fixed assets obtained through non-monetary exchange transactions, the acquisition cost is recorded based on the fair value of the asset [10]. For assets that are built independently, the acquisition price is determined by all costs associated with the construction of the fixed asset until it is ready for use [11]. Fixed assets are recorded as the cost of acquisition, minus accumulated depreciation and accumulated impairment losses. Revaluation of fixed assets can be carried out at the Sumber Rejeki Cakru Consumer Cooperative if the value of a fixed asset is not considered to be in accordance with its fair value at that time. If a revaluation is carried out, the value of the fixed asset is then declared to be the amount that is revalued [12]. Overall, it can be concluded that the Sumber Rejeki Cakru Consumer Cooperative has fulfilled the requirements of

PSAK No. 16 of 2021 concerning the measurement of fixed assets, including the separation of the actual asset acquisition price from other supporting costs. Employees' understanding of fixed asset measurement and cost classification makes a significant contribution to the overall process of measuring a company's fixed assets.

Depreciation of Fixed Assets of Consumer Cooperatives as a Source of Fortune

The value of fixed assets can decrease over time due to their reduced capacity [2]. In accounting, this reduction in capacity is referred to as depreciation. The methods applied by companies must be applied consistently and sustainably [13]. Based on the analysis conducted by the author, it can be concluded that the Sumber Rejeki Cakru Consumer Cooperative applies the straight line method in its financial reporting to determine the amount of depreciation costs for each period. This method is used for all fixed assets owned by the company. Many companies apply the straight line method because it is easy to implement. The principle of valuation of fixed assets is expressed as the acquisition price minus the accumulated depreciation, or book value, for fixed assets acquired at the beginning of the current year.

In the implementation of fixed asset depreciation carried out by the Sumber Rejeki Cakru Consumer Cooperative, there are several aspects that are in accordance with PSAK No. 16 of 2021. Specifically, every part of the company's fixed assets must be depreciated. Depreciation expense for each period must be recognized in the income statement on the depreciation expense account. The company-recognized depreciation method is the straight line method. The depreciation of fixed assets begins when they are ready for use, and the useful life of fixed assets is determined based on the company's recognized list of fixed asset classifications. Therefore, companies need to review and refine these practices to ensure they are in line with applicable financial standards.

Presentation and Disclosure of Fixed Assets of Consumer Cooperatives Source of Fortune

The presentation of fixed assets at the Sumber Rejeki Cakru Consumer Cooperative has been carried out in accordance with the Statement of Financial Accounting Standards (PSAK) No. 16 of 2021. PSAK No. 16 of 2021 stipulates that fixed assets must be recognized if they meet the requirements. criteria as resources controlled by the entity, with future economic benefits that can be reliably measured. Cooperatives present fixed assets in financial position statements by grouping the recorded value of assets into several categories such as land, buildings, and equipment. This classification helps to provide clarity regarding the nature of assets, ensuring transparency in the financial reporting process. Initial measurements are based on acquisition costs, which include purchase price, attributable direct costs, and estimated demolition and relocation costs. This approach is in line with the standard requirements to reflect the total costs incurred in order for an asset to function. In addition, fixed assets are measured using a cost model, in line with the accounting policies implemented by the cooperative, thus ensuring consistency and comparability in financial statements. According to PSAK No. 16, the cost model provides a reliable basis for valuing the value of fixed assets over time, especially in situations where revaluation is deemed inappropriate. In the notes to the financial statements, the cooperative discloses relevant information, including the depreciation method used, the useful life of the fixed assets, and the value of their residues. This disclosure allows stakeholders to assess the asset's contribution to the financial health of the cooperative. Cooperatives also explain significant changes that affect the value of assets, such as revaluation or devaluation. According to a study by [14], this transparent disclosure practice not only ensures compliance with accounting standards but also increases the credibility of financial statements. Through adequate disclosure, cooperatives provide information that helps users of financial

statements understand the quality and sustainability of fixed asset management. This allows stakeholders, such as investors or regulatory authorities, to make decisions based on information on the cooperative's financial position and operational performance.

5. CONCLUSIONS

Based on the analysis of recognition, measurement, depreciation, presentation, and disclosure of fixed assets, the Sumber Rejeki Cakru Consumer Cooperative has complied with the provisions of PSAK No. 16 of 2021. The recognition of fixed assets is carried out with the future in mind. the economic benefits and reliability of acquisition cost measurement. In terms of measurement, the cooperative classifies and records the acquisition cost by including all relevant components until the asset is ready for use. For depreciation, cooperatives always apply the straight-line method, with depreciation expense recognized on the income statement. The presentation and disclosure of fixed assets are clearly presented in the financial statements, demonstrating a commitment to the principles of accountability and reliability of financial information in accordance with applicable standards.

Based on the conclusions of the research, several suggestions to improve the quality of fixed asset management at the Sumber Rejeki Cakru Consumer Cooperative include conducting periodic reviews of fixed asset recognition policies and procedures to ensure compliance with PSAK No.16 of 2021, as well as considering the adoption of sophisticated accounting software to support more efficient asset recording. In addition, cooperatives are advised to periodically evaluate the useful life of fixed assets and provide more detailed disclosure of asset information in financial statements, including reconciliation tables showing additions, subtractions, and adjustments in asset values. These measures will increase the transparency of financial statements and strengthen the trust of external stakeholders

in the management of the cooperative's fixed assets.

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