PENYUSUTAN KOMERSIAL yang dapat diterapkan pada Krishand Fixed Asset, sebagai berikut : 1.&#65533;Metode Garis Lurus,&#65533;Metode ini menganggap bahwa penyusutan yang terjadi setiap bulannya bernilai&#65533;sama,&#65533;tidak ada perbedaan sampai barang tersebut sudah habis disusutkan. &#65533; Contoh : PT A memiliki mesin dengan umur ekonomis 8 bulan. Harga perolehan mesin tersebut senilai Rp. 120.000.000,- . Pada akhir umur, diketahui mesin tersebut memiliki nilai sisa Rp 20.000.000,-. Berapakah penyusutan mesin tersebut? &#65533; Adapun tabel penyusutan mesin tersebut adalah : <table border="1" cellspacing="0" cellpadding="0" class="MsoTableGrid" style="margin-left: 36pt; border-collapse: collapse; border: none"> <tr> <td width="65" valign="top" style="width: 48.8pt; border: 1pt solid windowtext; background: #bfbfbf; padding: 0cm 5.4pt"> Bulan </td> <td width="223" valign="top" style="width: 167.25pt; border-top: 1pt solid windowtext; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-image: initial; border-left: none; background: #bfbfbf; padding: 0cm 5.4pt"> Penyusutan </td> <td width="146" valign="top" style="width: 109.85pt; border-top: 1pt solid windowtext; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-image: initial; border-left: none; background: #bfbfbf; padding: 0cm 5.4pt"> Akm Penyusutan </td> <td width="141" valign="top" style="width: 105.6pt; border-top: 1pt solid windowtext; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-image: initial; border-left: none; background: #bfbfbf; padding: 0cm 5.4pt"> Nilai Sisa </td> </tr> <tr> <td colspan="3" width="435" valign="top" style="width: 325.9pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: yellow; padding: 0cm 5.4pt"> Perolehan </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: yellow; padding: 0cm 5.4pt"> 120.000.000

</td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> 1 </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> 12.500.000 </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> 12.500.000 </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050; padding: 0cm 5.4pt"> 107.500.000 </td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> 2 </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> 12.500.000 </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> 25.000.000 </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050; padding: 0cm 5.4pt"> 95.000.000 </td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> 3 </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> 12.500.000 </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"

class="MsoListParagraphCxSpMiddle" align="center">37.500.000 </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050; padding: 0cm 5.4pt"> 82.500.000 </td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> 4 </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> 12.500.000 </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> 50.000.000 </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050; padding: 0cm 5.4pt"> 70.000.000 </td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> 5 </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> 12.500.000 </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> 62.500.000 </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050; padding: 0cm 5.4pt"> 57.500.000 </td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> 6 </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt">

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 2.Metode Saldo

Menurun,&#65533;metode ini ditentukan berdasarkan persentase tertentu dihitung dari harga buku pada tahun yang bersangkutan. Persentase penyusutan besarnya dua kali persentase atau tarif penyusutan metode garis lurus.&#65533; &#65533;&#65533; Contoh : PT XYZ memiliki kendaraan dengan umur ekonomis 4 tahun. Harga perolehan mesin tersebut senilai Rp. 240.000.000,- . Pada akhir umur, diketahui kendaraan tersebut tidak memiliki nilai sisa. Berapakah penyusutan mesin tersebut? &#65533; **(Penyusutan tahun keempat langsung berdasarkan nilai sisa karena tahun keempat merupakan tahun terakhir dalam penyusutan dan nilai sisa tersebut harus dihabiskan) &#65533; Adapun tabel penyusutan atas kendaraan adalah : <table border="1" cellspacing="0" cellpadding="0" class="MsoTableGrid" style="margin-left: 36pt; border-collapse: collapse; border: none"> <tr> <td width="65" valign="top" style="width: 48.8pt; border: 1pt solid windowtext; background: #bfbfbf; padding: 0cm 5.4pt"> Bulan </td> <td width="223" valign="top" style="width: 167.25pt; border-top: 1pt solid windowtext; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-image: initial; border-left: none; background: #bfbfbf; padding: 0cm 5.4pt"> Penyusutan </td> <td width="146" valign="top" style="width: 109.85pt; border-top: 1pt solid windowtext; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-image: initial; border-left: none; background: #bfbfbf; padding: 0cm 5.4pt"> Akm Penyusutan </td> <td width="141" valign="top" style="width: 105.6pt; border-top: 1pt solid windowtext; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-image: initial; border-left: none; background: #bfbfbf; padding: 0cm 5.4pt"> Nilai Sisa </td> </tr> <tr> <td colspan="3" width="435" valign="top" style="width: 325.9pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: yellow; padding: 0cm 5.4pt"> Perolehan </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: yellow; padding: 0cm 5.4pt"> 240.000.000

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