

# THE INFLUENCE OF APPLICATION OF FIXED ASSETS DEPRECIATION METHODS ON COMPANY PROFITS ON CV. BTARI AYU

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**ABSTRACT** purpose of this study was to determine the application of fixed asset depreciation methods to CV. Btari Ayu and its influence on company profits. The research method used is descriptive quantitative method by comparing two methods of depreciation of fixed assets. Results from research on CV. Btari Ayu, namely CV. Btari Ayu uses the straight-line depreciation method, because the level of operating profit that is affected by the straight-line method is higher at Rp 932,531,928 in 2011-2015. The depreciation method used is in accordance with the Statement of Financial Accounting Standards (PSAK No.16). preferably CV. Btari Ayu still maintains the methods used so far so that the profits obtained by the company will continue to increase in addition to the principle of consistency in accounting

*Keywords: Fixed Assets, Depreciation Method, Company Profit*

## 1. BACKGROUND

In the face of increasingly advanced and rapid business development, a company that is established must have a certain purpose in order to make the company able to live in a long period of time, that is, the company must maintain its survival by setting and achieving the target of a company. A goal will be achieved if the company is managed properly and correctly, so that it matches the expectations set by the company. The purpose of a company is to provide optimal return on investment that has been invested by the company. The investment owned by the company is a fixed asset used in the normal activities of the company, namely assets that have an economic life of more than one year. Fixed assets have a very important role because they have significant value when compared to other balance sheet components.

Almost every good company engaged in services, trade, and manufacturing certainly has fixed assets that run the company's operational activities every day. To achieve these objectives, effective and efficient management of the right needs for the use, maintenance and recording of accounting for fixed assets is needed. The company must be able to apply the right and correct depreciation method to certain assets, because different depreciation methods will result in different depreciation cost allocations so that it will affect the amount of profit the company will get. If the method of depreciating the company's fixed assets is not in accordance with generally accepted accounting principles or in accordance with the conditions of the company, it will affect the income that will be reported every accounting period. Therefore, the method of depreciating fixed assets must be determined correctly and correctly. In order for the depreciation fees charged to reflect the fairness of the value of fixed assets on the balance sheet. The amount of depreciation of fixed assets affects the size of the profits obtained by the company. So it is necessary to conduct an analysis of the depreciation method applied by the company in its fixed assets.

## 2. LITERATURE REVIEW

Assets are all assets owned by a company, what is meant by this wealth is a resource that can be in the form of objects or rights controlled and previously acquired by the company through past transactions or activities. To be recognized as an asset, such wealth or resources must be measured using a unit of currency, can be Rupiah, Dollar, or other currencies depending on the situation and conditions that accompany it.

Many also explain that what is meant by assets is a fairly definite future economic benefit, which is obtained or controlled by a company as a result of transactions or past events. It is called a fairly definite future economic benefit because this asset is a company resource that will later be used to carry out its activities, such as business operations, financing, or investment. Then, referred to as the results of transactions or past events because the company in acquiring and controlling assets through transactions and events that have previously been carried out, such as lending and borrowing transactions with banks, purchases, accounts receivable contracts, issuance of shares, investments, and other transactions. In general, assets are divided into four, namely current assets, long-term investments, fixed assets, and intangible fixed assets. Here are some brief explanations.

### 2.1. Current Assets (Current Assets)

Current Assets are assets that are expected to be liquidated (cashed) not more than 1 year or 1 accounting cycle. Current assets consist of:

Cash (cash), all assets available in the company's cash or cash equivalents stored in the Bank that can be taken at any time. Securities, share ownership or other corporate bonds that have temporary properties, which can be resold at any time.

Trade Receivables, bills from companies to other parties (debtors) caused by the sale of goods or services on credit. Notes Wesel, is a collection warrant for a person or entity to be able to pay a sum of money on a predetermined date, to the person whose name is mentioned in the letter. Receivable income, income that has become the right, but the payment has not yet been received.

Prepaid Expenses, payment of expenses paid at the beginning, but have not become an obligation in the period concerned.

Equipment, all equipment used for a smooth business and consumable.

Merchandise Inventory, goods purchased for the purpose of resale expecting to get a profit.

### 2.2. Long Term Investment (Long Term Investment)

Long-term investment is an investment in another company for a long period of time. In addition, it is also to obtain profits or profits and control the company.

### 2.3. Intangible Fixed Assets

Intangible fixed assets are privileges owned by the company and have value but have no physical form. Included in the intangible fixed assets include the following:

Good will, the more value the company has due to certain privileges.

Patent rights, are single rights granted by the government to a person or body due to certain findings. Copyright, is the sole right granted by the government to a person or entity because of the results of works of art or writing or intellectual work.

Trademarks, are rights granted by the government to an agency to be able to use names and also symbols for their business. Rental rights, are the right to be able to use the fixed assets of other parties in a long time in accordance with the previous agreement.

Franchise, is a privilege received by a person or an entity from another party to be able to commercialize formulas, techniques, or certain products.

That is the definition and type of assets in accounting that you should know. Assets of a business are important things that must be managed properly to get benefits for a company, while at the same time encouraging the achievement of company goals. Managing assets is not an easy thing to do. Journal is an online accounting software that makes it easy to implement asset management in a company. By using a Journal, you can record and save a list of company assets, calculate depreciation automatically, to provide laps

### 2.4. Fixed Assets

Fixed assets are assets owned by the company where the usage (economic age) is more than one year, is used for the operation process, and is not for sale. Examples of fixed assets include land, buildings, machinery, office and shop equipment, transportation equipment, and so on.

Amendments to PSAK 16 (2015 Adjustment) according to the Indonesian Accounting Association (IAI) in Financial Accounting Standards: Fixed Assets regarding clarification of accepted methods for depreciation and amortization amend paragraph 56, namely the future economic benefits of an asset used by the entity primarily through its users. And adding paragraph 62A, namely the method of depreciation based on income generated by activities that use an asset is not appropriate. Revenues generated by activities that use an asset generally reflect factors other than the use of economic assets.

The definition of fixed assets according to Hery (2015: 267) is as follows: "Fixed assets are long-term assets or relatively permanent assets, these assets are owned and used by companies and are not intended to be sold as part of the company's normal operating activities."

Assets or assets have the meaning of all tangible and intangible assets (both in the form of property and rights such as lease rights, collection rights, building usufructuary rights) owned and controlled by the company obtained from past transactions and is expected to provide benefits in the future. Deriving from past transactions means that it is like a lending and borrowing transaction between a company and a bank, purchasing goods, issuing shares, investing in the company, contracting accounts receivable, and other transactions. Meanwhile, the benefits in the future mean that the company will use assets as capital for investment activities, business operations, and financing carried out by the company.

In order to be called an asset, the wealth (resources) owned by a company must be clearly measured using a currency unit (rupiah, dollar, etc.) in accordance with the existing situation and the sequencing system must be based on the speed of change when converted to cash unit. Assets or assets are the most valuable things in a company because without assets, the company will not be able to run the business. Assets or assets owned by a company can be obtained by means of their own construction, obtained by buying it, and obtained through the exchange of assets or through donations from other parties.

In this discussion, we will discuss the definition and difference of fixed assets (current assets) and current assets. Fixed assets and own assets are types of assets or assets in a company.

Fixed assets are assets owned by a company whose usage (also called economic age) is more than 1 year and is used to run company operations so that the company can achieve its objectives. The fixed assets owned by a company are not to be resold directly or sold in the normal activities of the company. Long-term sales are made so that the company earns a large profit on the sale. Fixed assets are permanent and can be measured clearly. These fixed assets have physical form and are obtained in the form ready to be used or built first.

Some examples of fixed assets include:

Land (Land)

If the fixed assets are in the form of land, the company will invest them in order to obtain large profits to benefit the company.

Building or Building (Building)

Buildings or buildings such as office buildings or shops. Generally, fixed assets in the form of buildings will be invested by the company.

Machines (Machines)

Machines used to produce goods such as sewing machines, printing machines, weaving machines, and so on.

Office Equipment (Office Equipment)

Office equipment that is durable / not used for example such as tables, chairs, computers, printers, fax machines, file cabinets, and so on.

Transport Equipment (Delivery Equipment)

Tools used to transport goods such as carts, trucks, and so on.

#### 2.4.2 Fixed asset depreciation

Depreciation is defined as the accounting process in allocating intangible asset costs in a systematic and rational manner during the period that is expected to benefit from the use of these assets.

### 2.4.3 Depreciation Based on Statement of Financial Accounting Standards No. 16 Fixed Assets

Depreciation is the systematic allocation of the amount that can be depreciated from an asset for the useful life. The depreciation method used must reflect the expectation of the consumption pattern of future economic benefits of the asset by the entity. The depreciation method used for assets must be reviewed every end of the financial year and if there is a significant change in the expectations of the consumption pattern of future economic benefits of the asset, the depreciation method must be changed to reflect the change in pattern.

### 2.5 Depreciation Method

Fixed assets (fixed assets) have decreasing value from one period to the next. Thus the value of fixed assets will be decreased if it has been used or used in a certain period. But there are fixed assets whose value will not go down but the higher the value of land. Fixed assets in the form of land will increase in value with increasing time.

The value of fixed assets will be reduced because of the use of these fixed assets so that accounting is known as depreciation of fixed assets. Depreciation or depreciation is the allocation of the cost of a fixed asset due to a decrease in the value of the fixed assets.

Factors Affecting Depreciation Costs

Cost of Acquisition (Acquisition Cost)

Cost is the most influential factor on depreciation costs. Cost is the basis for calculating how much depreciation should be allocated per accounting period. This price is obtained from the amount of money spent in obtaining fixed assets until they are ready for use.

Salvage Value

It is estimated value or potential cash inflows if the asset is sold at the time of withdrawal or retirement of assets. The residual value is not always present, there are times when an asset does not have a residual value because the asset is not sold during the withdrawal period or made into scrap metal, until it is corroded. Of course this is not recommended, it would be nice if the assets could be recycled.

Economical Life Time (Economical Life Time)

Most assets have two types of age, physical age and functional age. Physical age is associated with the physical condition of an asset. An asset is said to still have a physical age if physically the asset is still in good condition (although its function may have declined).

While the functional age is usually associated with the contribution of these assets in their use. An asset is said to still have a functional age if the asset still contributes to the company. Although physically an asset is still in a very good condition, but not necessarily still has a functional age. It could be that these assets are no longer functioned due to changes in the model of the product produced, this condition usually occurs in the assets of the machine or equipment used to make a product. Or these assets are not in accordance with the times. This condition usually occurs in the type of decorative assets such as furniture, wall hangings, and so on. In determining depreciation expense, the material used for calculation is the functional age commonly known as economic age.

Method of Depreciating Assets

The pattern of use of assets influences the level of asset wear, which is the most appropriate depreciation method to accommodate this situation. Following are some methods of depreciating fixed assets.

Straight Line Method

The straight-line method is a method of depreciating fixed assets in which the annual depreciation of fixed assets is the same as the general economic end of the fixed assets. This method includes the most widely used. For the application of "Matching Cost Principle", a straight-line method is used to shrink functional assets that are not affected by the size of the volume of products or services produced such as buildings and office equipment.

Decrease Balance Depreciation Method (Double Declining Balance Method)

Declining balance method is a method of depreciating fixed assets that is determined based on a certain percentage calculated from the price of the book in the year concerned. The percentage of depreciation is twice the percentage or the straight line depreciation rate.

Depreciation Method Sum of the Year Digit Method

Based on the method of the number of years, the amount of depreciation of fixed assets each year is decreasing.

Working Hour Depreciation Method (Service Hours Method)

According to this method, the depreciation expense of fixed assets is determined based on the number of units of product produced in the period concerned.

Production Method Depreciation Method (Productive Output Method)

According to this method, the depreciation expense of fixed assets is determined based on the number of units of product produced in the period concerned. Depreciation expenses are calculated on the basis of units of production results, so that the depreciation of each period will fluctuate according to fluctuations in production.

Depreciation is one of the risks of using fixed assets, where assets will experience depreciation, ranging from depreciation of function to value. However, with the management of assets (assets), companies will be easier to monitor against depreciation. Not only that, with asset management, you can also maintain the value of assets to create risk management.

Intangible fixed assets can be depreciated in several methods, therefore the selection of depreciation methods to be used against an tangible asset must be considered properly. The method of depreciation chosen and considered appropriate for certain types of assets, it cannot be ascertained that it will be appropriate to apply to other types of assets due to differences in the nature and pattern of use of these assets. Some of these methods are:

1. Based on time

a. Straight Line Method

This method is the simplest and most widely used depreciation method. In this way the depreciation expense for each period is the same (unless there are adjustments). Depreciation expense each year can be calculated by reducing the acquisition price with the remaining value then divided by the estimated useful life.

This straight line depreciation calculation is based on the following assumptions:

1. The economic usefulness of an asset will decrease proportionally every period.
2. The cost of repairs and maintenance for each period is relatively fixed.
3. Economic usability decreases due to the passage of time.
4. Use (capacity) of assets for each period is relatively fixed.

With the assumptions as above, the straight-line method should be used to calculate the depreciation of buildings, furniture, and office equipment. Costs calculated in this way amount to a fixed period, regardless of activities in that period

$$\text{formula} = \frac{\text{derived price} - \text{residume appreciative estimation}}{\text{benefit term estimation}}$$

b. Decreasing Loading Method

1. Method of Number of Years

$$\frac{n(n+1)}{2}$$

Information :

n: The estimated estimated useful life of the asset

In this method, depreciation is calculated by multiplying the reduction part (reducing fraction) which every year always decreases with the acquisition price minus the residual value

2. Double Decrease Balance Method

In this method, the annual depreciation expense decreases. To be able to calculate the depreciation expense which is always decreasing, the basis used is the percentage of depreciation in a straight line manner. This percentage is multiplied by two and each year multiplied by the book value of fixed assets. Because the book value every year always decreases, the depreciation expense always decreases.

$$\text{Depreciation Rates} = 2 \times \text{Straight Line Depreciation Rates}$$

2. Based on Usage

a. Hours of Service Method

This method is based on the assumption that assets (especially machines) will be damaged more quickly when used fully (full time) compared to the use that is not (part time). In this way the depreciation expense is calculated on the basis of the unit hour of service. The periodic depreciation expense will depend on the hours of service used (used).

Depreciation expense per hour can be calculated by reducing the acquisition price and the value of the service then divided by estimated hours of service. Because the basic depreciation expense is the number of hours used, this method is most appropriate when used for vehicles. Assuming that the vehicle is worn more because it is used compared to the old because of time

$$\text{depreciation rate} = \frac{\text{derived price} - \text{residume appreciative estimation}}{\text{hours totaled estimation service}}$$

#### b. Production Unit Method

In this method the useful life of assets is estimated in units of production. Depreciation expense is calculated on the basis of the unit of production, so that the depreciation of each period will fluctuate according to the fluctuations in production. The theoretical basis used is that an asset is owned to produce a product, so that depreciation is also based on the number of products that can be produced.

To be able to calculate the periodic depreciation expense, the depreciation rate is first calculated for each product unit. Then this rate will be multiplied by the number of products produced in that period.

This method, as well as the service hour method, should be used for assets that can be measured, such as machines. Depreciation expenses are calculated by the method of production and service hours, the amount of each period depends on the amount of production or working hours of assets. Therefore the depreciation costs calculated in both ways have variable properties.

$$\text{depreciation rate} = \frac{\text{derived price} - \text{residume appreciative estimation}}{\text{output's totaled estimation}}$$

## 2.6 Profit

Profit constitutes one of aim of one each company good commanding firm and also private firm. Since with unrealized acquisition, firm can carry on and keeps on its firm activity. Profit also constitutes one of factor to pull investor party to imbed its capital into firm, with maximal unrealized acquisition, corporate management performance get with every consideration been assessed.

Definition of Profit: Definition of Experts and Elements - Elements of Profit

If given a question about Understanding Profit, almost all of us are able to say that profit is a benefit that someone can get. Definition of profit can be divided into two, namely the understanding of a pure economy and accounting understanding. Profit in economics can be interpreted as profits obtained by an investor in a business activity. This certainly has been reduced by the operational costs that exist in a business that is run. This will provide convenience in understanding earnings or generally known as profit. Meanwhile, earnings according to accounting science are defined as the difference between the sales price and the costs incurred during production.

Definition of Profit: Definition of Experts and Elements

Here are some of the meanings of profit or definition of profits mentioned by experts. According to Horngren (1997), that profit is an excess of total income compared to the total burden. Profit is also called net income. Whereas according to Hansen and Mowen (2001), that profit or net profit is operating profit minus taxes, interest costs, research costs, and development. Net income is presented in the income statement by comparing income and costs. After understanding profit, move on to the element of profit. Elements of earnings can be divided into:

#### 1. Income

Revenue is a result of what is done by someone. Well, this income can be understood as a salary or things obtained after work or after doing a business.

#### 2. Expenses

Expenses are things that must be issued or what must be accounted for by someone to get an expected result. This burden will be very important to fulfill so that you will get the profit or profit you are looking for.

#### 3. Costs

Cost is something that must be sacrificed in a business or business. In this case, costs can be interpreted as things that must be cash in a business. It is the cost that is used as a driving force for the business to continue to run well and provide benefits in accordance with expectations.

#### 4. Profit and loss

The advantages and disadvantages are understood by many people even by people who are not involved in the world of economics. In this case, profit is one of the things that will be obtained by someone who does business. This will make people get their income. In addition, loss is something that is avoided by all business owners.

#### 5. Income

Income is the end result of business. Well, this income can be used for life. There is nothing that cannot be done to provide high income. All kinds of ways can be done so that a business can get high profits.

Thus a glimpse of the notion of profit in general. More precisely refers to the definition of profit and the elements in profit. If the essence is taken, profit is indeed a result obtained that has been reduced by production capital and other costs. This profit is usually also distributed for subsequent economic activities.

## 2.7 Analisis is Depreciation Method Implement Influence to Profit

Depreciation method implement that variably will regard profit as follows:

1. Straight line method will cause constant depreciation cost imposition amount the each period so relative profit can be measured.
  2. Imposition method increases will cause depreciation cost imposition the greater at the early period, so causes profit that progressively menurun at the early period.
  3. Go down's imposition method will cause depreciation cost in the early greater period and getting go down its amount at the early period, so causes profit that progressively increases at the early period.
- Methodic variable imposition will cause arbitrary depreciation cost each period so profit each arbitrary period.

## 3. Observational method

### 3.1 Observational design

This research constitute descriptive research with quantitative approaching. In this research utilize quantitative approaching because data which is gotten as data of finance that gets to form number as list of asset makes a abode and financial statement in write-up balance and balance. This research intent gathers, figure and gleaning from from aught problem on place that is analyzed, via explanation and supportive datas for at analisis.

### 3.2 Time and Research Place

This research is executed at CV. Btari Ayu that gets to address Jl. Fatahillah No. No. Kp cassia alata, Kalijaya, Cikarang is Western – Bekasi. This observational time be been begun from month of April until with July 2017.

### 3.3 Analisis's method Data

Analisis is data constitutes one trick for procesing data becomes that information that data is perspicuous and useful for solution about problem, particularly thing which gets bearing with observational. analisis's tech data that utilized by researcher is utilize descriptive analisis quantitative, which is analisis which is utilized for mengolah data and analyses acquired data as numeral as and accounting to utilize formulas to answer problem formulas.

Steps to reach to the effect research did by stepses as follows:

- a. Accounting straight line method depreciation cost allocation

To know depreciation cost by use of straight line method because of straight line method is said well for income and constant cost.

$$\text{depreciation rate} = \frac{\text{derived price} - \text{residume appreciative estimation}}{\text{benefit term estimation}}$$

## 4. Result and Study

Base observational result that writer do on CV. Btari Ayu, about asset depreciation makes a abode that applied by firm gets to be concluded that asset depreciation makes a abode that applied by CV. Btari Ayu corresponded to Financial Accounting Default. Depreciation method on constant asset that is utilized on CV. Btari Ayu is Straight Line Method. Base that analisis's result proprietary constant asset by CV. Btari Ayu is as follows:

1. Office equipment and Workshop outfit
2. Workshop machine

### 4.1. Vehicle Accounting Depreciation Cost Allocation Utilizes Straight Line Method

Table 4.12  
Travo's Depreciation count Electricity (4 Years)  
Utilizing Straight Line Method

Date of acquisition	Derived price (Rp)	Depreciation rate	Depreciation charge (Rp)	Accumulated depreciation (Rp)	Year-end book value (Rp)
07 - Jan 11	1.650.000	25%	412.500	412.500	1.237.500
07 - Jan 12	1.650.000	25%	412.500	825.000	825.000

07 - Jan 13	1.650. 000	25%	412. 500	1.237. 500	412. 500
07 - Jan 14	1.650. 000	25%	412. 500	1.650. 000	-

Source: CV's data. Btari Ayu (reprocessed)

Travo's journal Electricity

31th December 2011 Travo's Depreciation Charges Electricities Rp 412.500  
Travo's accumulated depreciation Rp's Electricity Rp 412.500

Note: Travo depreciation costs are recorded at Rp. 412,500, - originating from a 25% depreciation rate multiplied by the cost of Rp. 1,650,000, -. Rates of 25% due to the age of goods depreciated for 4 years.

31th December 2012 Travo's Depreciation Charges Electricities Rp 412.500  
Travo's accumulated depreciation Electricity Rp 412.500

Note: Travo depreciation costs are recorded at Rp. 412,500, - originating from a 25% depreciation rate multiplied by the cost of Rp. 1,650,000, -. Rates of 25% due to the age of goods depreciated for 4 years.

31th December 2013 Travo's Depreciation Charges Electricities Rp 412.500  
Travo's accumulated depreciation Electricity Rp 412.500

Note: Travo depreciation costs are recorded at Rp. 412,500, - originating from a 25% depreciation rate multiplied by the cost of Rp. 1,650,000, -. Rates of 25% due to the age of goods depreciated for 4 years.

31th December 2014 Travo's Depreciation Charges Electricities Rp 412.500  
Travo's accumulated depreciation Electricity Rp 412.500

Note: Travo depreciation costs are recorded at Rp. 412,500, - originating from a 25% depreciation rate multiplied by the cost of Rp. 1,650,000, -. Rates of 25% due to the age of goods depreciated for 4 years.

Table 4.1.3  
Computer Depreciation count (4 Years)  
Utilizing Straight Line Method

Date of acquisition	Price Acquisition (Rp)	Depreciation rate	Depreciation charge (Rp)	Accumulated depreciation (Rp)	Year-end book value (Rp)
11 - Jan 14	7.500. 000	25%	1.875. 000	1.875. 000	5.625. 000
11 - Jan 15	7.500. 000	25%	1.875. 000	3.750. 000	3.750. 000
11 - Jan 16	7.500. 000	25%	1.875. 000	5.625. 000	1.875. 000
11 - Jan 17	7.500. 000	25%	1.875. 000	7.500. 000	-

Source: CV's data. Btari Ayu (reprocessed)

Computer journal

31th December 2014 Computer Depreciation Charges Rp 1.875.000  
Computer accumulated depreciation Rp 1.875.000

Note: Computer depreciation costs are recorded at Rp. 1.875,000, - originating from a 25% depreciation rate multiplied by the cost of Rp. 7.500,000, -. Rates of 25% due to the age of goods depreciated for 4 years.

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31th December 2015 Computer Depreciation Charges	Rp 1.875.000
Computer accumulated depreciation	Rp 1.875.000
Note: Computer depreciation costs are recorded at Rp. 1.875.000, - originating from a 25% depreciation rate multiplied by the cost of Rp. 7.500,000, -. Rates of 25% due to the age of goods depreciated for 4 years.	
31th December 2016 Computer Depreciation Charges	Rp 1.875.000
Computer accumulated depreciation	Rp 1.875.000
Note: Computer depreciation costs are recorded at Rp. 1.875.000, - originating from a 25% depreciation rate multiplied by the cost of Rp. 7.500,000, -. Rates of 25% due to the age of goods depreciated for 4 years.	
31th December 2017 Computer Depreciation Charges	Rp 1.875.000
Computer accumulated depreciation	Rp 1.875.000
Note: Computer depreciation costs are recorded at Rp. 1.875.000, - originating from a 25% depreciation rate multiplied by the cost of Rp. 7.500,000, -. Rates of 25% due to the age of goods depreciated for 4 years.	

#### **4.2 Implementation Asset Depreciation Method on CV. Btari Ayu**

Of data analysis or research result that asset depreciation method makes a abode that applied or who used by CV. Btari Ayu by use of straight line method. Depreciation method on year 2011 2015 ones at apply on CV. Btari Ayu corresponded to PSAK No.16 and UU Is prevailing taxation at Indonesia which is utilize stright method of lines.

#### **4.3 Effect Asset Depreciation Method to Profit on CV. Btari Ayu**

Base analisis upon that outgrows it depreciation cost that at applies by CV. Btari Ayu of course it will so influential to outgrow it firm profit from CV. Btari Ayu each year it. The greater depreciation cost which happens therefore will get profit little that at gets by CV. Btari Ayu So depreciation method which applied by CV Btari Ayu Indonesia has influence to outgrow it profit / mis out firm up to period of that asset benefit term. On years corporate profit 2011-2015 by use of straight line depreciation methods can cause firm depreciation charges will constant relatives.

### **5 Conclusion and Implication**

#### **5.1. Conclusion**

From research result already been done gets to be concluded that:

1. Depreciation method on constant asset that applied by CV. Btari Ayu is Straight Line Method. Proprietary Constant asset felicitous and was appropriate Financials Accounting Standard statement and UU Is taxation. Depreciation method on year 2011 2015 ones at apply on CV. Btari Ayu corresponded to PSAK No.16 which is Straight Line Method.
2. Base analisis that outgrows it depreciation cost that at applies by CV. Btari Ayu of course it will so influential to outgrow it firm profit from CV. Btari Ayu each year it. constant relative straight line depreciation cost (regular) it regards fairly balance reporting because depreciation cost allocation proportional each year it, and doesn't give factious effect to balance reporting.

#### **5.2 Manajerial's implication**

In connection with the analysis of data from the results of these conclusions, the authors try to provide Managerial Implications which are useful for companies, namely:

1. There is no code or fixed asset number for identification on CV. Btari Ayu. This is needed to facilitate control and management of fixed assets.
  2. The absence of a fixed asset identification label on all fixed assets CV. Btari Ayu.
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