



# enquiry

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**PENERAPAN PSAK 16 (REVISI 2007) DAN PMK No. 79 TAHUN 2008  
TENTANG ASET TETAP PADA PERUSAHAAN DI INDONESIA**

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**ABSTRACT**

*PSAK 16 (revised 2007) arranging about treatment of fixed asset accountancy. Cost model and revaluation model can be used to measure fixed asset after early recognize. Form taxation side, risingly PSAK 16 (revised 2007) causing government release Regulation of Minister for Finance No. 79, 2008 about revaluation of fixed asset for the purpose of taxation. It's of course add list difference of treatment of fixed asset among PSAK and regulation of taxation. This article explain about applying of PSAK (revised 2007) and Regulation of Minister for Finance No. 79, 2008 for companies in Indonesia. The result of this research found that if company has loss fiscally, company better to make revaluation of fixed asset because the company will be have tax saving.*

**Keywords :** *Fixed asset, accounting, taxation.*