

ABSTRACT

Yogie Sugianto T., 2014, Thesis. Title: "Accounting Treatment of Collateral At PT. Pawnshop (Persero) Unit Assistant Branch Bulang "

Supervisor: Zuraidah, SE., MSA

Keywords: Accounting Treatment, Collateral

The aims of this study is to knowing how the accounting treatment of collateral applied by PT. Pawnshop (Persero) Unit Assistant Branch Bulang. Collateral as one of the most important factors in the activity of debts must be treated properly in accordance with accounting standards generally accepted.

This study used a qualitative descriptive approach which aims to determine the accounting treatment applied collateral by PT. Pawnshop (Persero) Unit Assistant Branch Bulang. The object of the research is PT. Pawnshop (Persero) Unit Assistant Branch Bulang. Analysis of the data through three stages: data reduction, data display, and conclusion.

The research results revealed that the collateral accounting treatment applied by PT. Pawnshop (Persero) Unit Assistant Branch Bulang are in accordance with Financial Accounting Standards generally accepted. Collateral recognized by PT. Pawn Unit Assistant Branch Bulang divided into two Auction Items Owned Company (BLP) and the Collateral Goods Opted (AYD). Both groups included in other assets. Auction Items Owned Company (BLP) are recorded at cost (cash + loan + capital lease Customs Auction Sellers / Buyers 2%) and is recognized at the time of purchase of such goods by the mortgage (accrual basis). BLP presented in the statement of financial position (balance sheet) at cost. While Opted Collateral Goods (AYD) is also recorded by the pawn at cost plus the amount of money borrowed capital lease with Customs auction without added 2%. AYD presented in the statement of financial position (balance sheet) in the group of other assets at cost.