

ABSTRACT

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The development of today's business world is rapidly increasing. An established company has a definite purpose. A goal will be achieved if the company is well managed and organized. Fixed Assets as a form of investment must be maintained to the maximum by the company. The treatment of fixed assets depends on the standard used. SFAS SFAS No. 16 is the neighbor set of fixed assets. In addition, the Tax Regulations also set on fixed assets where there is a difference between tax and GAAP treatment. Revaluation as a model of a new measurement under SFAS No. 16 and the No. PMK facility in 79/PMK.03/2008 Taxation is one element of fixed assets intended for fixed assets relevant or appropriate to the actual situation..

This study used a qualitative descriptive approach the goal is to obtain a picture of the object that is easily observed in the form of words about the focus of research on the impact of implementation of SFAS No. 16. The object of the research CV "X" in Surabaya. Data were collected by means of observation, interviews, documentation. Analysis of the data through three stages: data reduction, data display, and conclusion.

The results showed that the company put on PSAK accounting standards in preparing financial statements and the treatment of fixed assets referred to in PSAK No. 16. Policy of accounting for fixed assets between commercial and tax on companies is the same. So there is no fiscal correction over different time. After dilakukan revaluation (revaluation) fixed assets increased by Rp 8,381,144,102. with an increase in the company's financial statements will increase on the asset side or asset accounts. Moreover, in terms of commercial assume that taxes are a burden, estimated the company was still able to save the tax to \$ 1,157,171,615 after issuing fee for the appraisal and PPH Final Excess of 10% over the revaluation.