



SAK UMUM vs SAK ETAP

Ditulis pada : Jum`at, 28 Mei 2010 22:48:45 Oleh : himatansi (<http://www.himatansi.org>)

SAK UMUM vs
SAK ETAP

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mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
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normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:
around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly"><span style="font-size:
12.0pt">
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<td style="width:154.05pt;border:solid black 1.0pt;
border-left:none;mso-border-left-alt:solid black .5pt;mso-border-alt:solid black .5pt;
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9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:
margin;mso-element-top:151.15pt;mso-height-rule:exactly" align="center">SAK UMUM
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<td style="width:154.05pt;border:solid black 1.0pt;
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9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:
margin;mso-element-top:151.15pt;mso-height-rule:exactly" align="center">SAK ETAP
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around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly"><span style="font-size:
12.0pt">Penyajian Laporan Keuangan
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<td style="width:154.05pt;border-top:none;border-left:
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<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height:normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">Dengan adanya ED PSAK 1 di masa depan penyajian laporan keuangan mengikuti IFRS dengan perubahan antara lain,

Tidak ada lagi pos luar biasa pada neracaLaba Rugi comprehensiveCash flow metode langsung (dianjurkan), dan tidak langsung.

<td style="width:154.05pt;border-top:none;border-left:none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt;mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt;mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

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Silent terhadap pos luar biasaLaporan laba rugi (tanpa harus menyajikan laba

rugi comprehensive)

<p class="MsoListParagraphCxSpLast" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:34.1pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-18.0pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">-
Cash flow dengan metode tidak langsung

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Investasi

<td style="width:154.05pt;border-top:none;border-left: none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt; mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt; mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
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<p class="MsoListParagraphCxSpLast" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-9.05pt;line-height:normal;mso-list:l0 level1 lfo2; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">2. Metode Fair value untuk properti investasi.

<td style="width:154.05pt;border-top:none;border-left: none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt; mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt; mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height: normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap: around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">Aset tetap, properti investasi menggunakan metode biaya kecuali ada ketentuan pemerintah yang mengharuskan model revaluasi diterapkan.

<td style="width:154.0pt;border:solid black 1.0pt;

<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height:normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">Aset Tidak Berwujud

<td style="width:154.05pt;border-top:none;border-left:none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt;mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt;mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

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<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space:auto;text-indent:-9.05pt;line-height:normal;mso-list:l1 level1 lfo1;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">- ED PSAK 19 (Terbit 2011)

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space:auto;text-indent:-9.05pt;line-height:normal;mso-list:l1 level1 lfo1;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">- Aset tidak berwujud dengan masa manfaat tak terbatas, tidak diamortisasi.

<td style="width:154.05pt;border-top:none;border-left:none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt;mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt;mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

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<p class="MsoListParagraphCxSpLast" style="margin-top:0cm;margin-right:0cm;margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space:auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">- Pengukuran menggunakan metode biaya.

<td style="width:154.0pt;border:solid black 1.0pt; border-top:none;mso-border-top-alt:solid black .5pt;mso-border-alt:solid black .5pt; padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
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<td style="width:154.05pt;border-top:none;border-left: none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt; mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt; mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

<p class="MsoListParagraphCxSpFirst" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">- Ruang lingkup: aset dan kewajiban keuangan,

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">- Diklasifikasikan pada nilai wajar melalui laporan laba rugi, dimiliki hingga jatuh tempo, tersedia untuk dijual, pinjaman dan pinjaman yang diberikan.

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">- Impayment menggunakan incurred loss concept.

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">- Derecognition

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">- Hedging dan derivatif.

<td style="width:154.05pt;border-top:none;border-left: none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt; mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt; mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">- Ruang lingkup; investasi pada efek tertentu

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">- Klasifikasi trading, held to maturity, dan available for sale. Hal tsb mengacu pada PSAK no 50 (1998).

<p class="MsoListParagraphCxSpLast" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">- Jauh lebih sederhana dibanding ketentuan PSAK 50 dan PSAK 55 (revisi 2006)

<td style="width:154.0pt;border:solid black 1.0pt; border-top:none;mso-border-top-alt:solid black .5pt;mso-border-alt:solid black .5pt; padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

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<td style="width:154.05pt;border-top:none;border-left: none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt; mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt; mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height: normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap: around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">LIFO tidak lagi diijinkan

<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height: normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap: around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">(PSAK 14 revisi 2008)

<td style="width:154.05pt;border-top:none;border-left: none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt; mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt; mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height: normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:

around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
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<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height:
normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:
around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">Ketentuan lainnya sama
dengan PSAK

<td style="width:154.0pt;border:solid black 1.0pt;
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around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
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<p class="MsoListParagraphCxSpFirst" style="margin-top:0cm;margin-right:0cm;
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auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1;
mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;
mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">- Ruang
lingkup kecuali; persediaan, aset yang timbul dari kontrak konstruksi, aset
pajak tangguhan, aset yang timbul dari manfaat pensiun.

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;
margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space:
auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1;
mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;
mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
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nilai non persediaan.

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;
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mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;
mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">- Penurunan
nilai unit penghasil kas dan goodwill.

<td style="width:154.05pt;border-top:none;border-left:
none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt;
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mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">- Ruang
lingkup yang meliputi semua jenis aset kecuali aset yang timbul dari manfaat
pensiun.

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;
margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space:
auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1;
mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;
mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">- Tidak
mengatur penurunan nilai goodwill.

<p class="MsoListParagraphCxSpLast" style="margin-top:0cm;margin-right:0cm;
margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space:
auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1;
mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;
mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">- Ada
tambahan penurunan nilai untuk pinjaman yang diberikan dan piutang yang
menggunakan PSAK 31.

<td style="width:154.0pt;border:solid black 1.0pt;
border-top:none;mso-border-top-alt:solid black .5pt;mso-border-alt:solid black .5pt;
padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height:
normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:
around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">Laporan Keuangan
Konsolidasian

<td style="width:154.05pt;border-top:none;border-left:
none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt;
mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt;
mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height:
normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:
around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">Diatur dalam PSAK 4

<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height:
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around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">Menggunakan metode ekuitas
(entitas asosiasi) dan metode konsolidasi penuh untuk entitas anak.

<td style="width:154.05pt;border-top:none;border-left:
none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt;
mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt;
mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height:
normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:
around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">Tidak Diatur

<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height:normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">Bila memiliki investasi atas asosiasi maupun subsidiary menggunakan metode ekuitas (on line cosolidation).

<td style="width:154.0pt;border:solid black 1.0pt;border-top:none;mso-border-top-alt:solid black .5pt;mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height:normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">Sewa

<td style="width:154.05pt;border-top:none;border-left:none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt;mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt;mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
<p class="MsoListParagraphCxSpFirst" style="margin-top:0cm;margin-right:0cm;margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space:auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">- Mengatur perjanjian yang mengandung sewa.

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space:auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">- Klasifikasi berifat principle based.

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space:auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">- Laporan keuangan lessee dan lessor

<td style="width:154.05pt;border-top:none;border-left:none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt;mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt;mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space:auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">- Tidak

mengatur perjanjian yang mengandung sewa (psak 8)

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">- Klasifikasi sewa; kombinasi IFRS for SMEs dan SFAS 13 (rule based)

<p class="MsoListParagraphCxSpLast" style="margin-top:0cm;margin-right:0cm; margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space: auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1; mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around; mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">- Laporan keuangan lessee dan lessor menggunakan PSAK 30 (1990): Akuntansi Sewa

<td style="width:154.0pt;border:solid black 1.0pt; border-top:none;mso-border-top-alt:solid black .5pt;mso-border-alt:solid black .5pt; padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height: normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap: around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">Biaya Pinjaman

<td style="width:154.05pt;border-top:none;border-left: none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt; mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt; mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height: normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap: around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">Komponen biaya pinjaman
<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height: normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap: around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">Pengakuan dan kapitalisasi biaya pinjaman

<td style="width:154.05pt;border-top:none;border-left: none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt; mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt; mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height: normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap: around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin; mso-element-top:151.15pt;mso-height-rule:exactly">Biaya pinjaman langsung dibebankan.

<td style="width:154.0pt;border:solid black 1.0pt;

Page 11

mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt;
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mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;
mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">- Tidak
termasuk imbalan berbasis ekuitas
<p class="MsoListParagraphCxSpLast" style="margin-top:0cm;margin-right:0cm;
margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space:
auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1;
mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;
mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">- Untuk
mafaat pasti menggunakan PUC dan jika tidak bisa, menggunakan metode yang
disederhanakan.

<td style="width:154.0pt;border:solid black 1.0pt;
border-top:none;mso-border-top-alt:solid black .5pt;mso-border-alt:solid black .5pt;
padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
<p class="MsoNormal" style="margin-bottom:0cm;margin-bottom:.0001pt;line-height:
normal;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:
around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">Pajak Penghasilan

<td style="width:154.05pt;border-top:none;border-left:
none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt;
mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt;
mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">
<p class="MsoListParagraphCxSpFirst" style="margin-top:0cm;margin-right:0cm;
margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space:
auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1;
mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;
mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">- Menggunakan
deffered tax concept

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;
margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space:
auto;text-indent:-7.1pt;line-height:normal;mso-list:l1 level1 lfo1;
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mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">- Penagkuan
dan pengukuran pajak kini

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;
margin-bottom:0cm;margin-left:9.05pt;margin-bottom:.0001pt;mso-add-space:
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mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;
mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;
mso-element-top:151.15pt;mso-height-rule:exactly">- Pengakuan
dan pengukuran pajak tangguhan

<td style="width:154.05pt;border-top:none;border-left:none;border-bottom:solid black 1.0pt;border-right:solid black 1.0pt;mso-border-top-alt:solid black .5pt;mso-border-left-alt:solid black .5pt;mso-border-alt:solid black .5pt;padding:0cm 5.4pt 0cm 5.4pt" width="205" valign="top">

<p class="MsoListParagraphCxSpMiddle" style="margin-top:0cm;margin-right:0cm;margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space:auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">- Menggunakan tax payable concept.

<p class="MsoListParagraphCxSpLast" style="margin-top:0cm;margin-right:0cm;margin-bottom:0cm;margin-left:10.9pt;margin-bottom:.0001pt;mso-add-space:auto;text-indent:-10.9pt;line-height:normal;mso-list:l1 level1 lfo1;mso-element:frame;mso-element-frame-hspace:9.0pt;mso-element-wrap:around;mso-element-anchor-vertical:page;mso-element-anchor-horizontal:margin;mso-element-top:151.15pt;mso-height-rule:exactly">- Tidak ada pengakuan dan pengukuran pajak tangguhan.

Sumber:

<http://www.himatansi.org/news172-sak-umum-vs-sak-etap.html>