

Metode Penyusutan di Krishand Fixed Asset (Penyusutan Komersial)

Written by Putri

Thursday, 04 April 2019 13:54 - Last Updated Thursday, 04 April 2019 15:13

PENYUSUTAN KOMERSIAL yang dapat diterapkan pada Krishand Fixed Asset, sebagai berikut :

1. **Metode Garis Lurus**

Metode ini menganggap bahwa penyusutan yang terjadi setiap bulannya bernilai sama

tidak ada perbedaan sampai barang tersebut sudah habis disusutkan.

Contoh :

PT A memiliki mesin dengan umur ekonomis 8 bulan. Harga perolehan mesin tersebut senilai Rp. 120.000.000,- . Pada akhir umur, diketahui mesin tersebut memiliki nilai sisa Rp 20.000.000,-. Berapakah penyusutan mesin tersebut?

Adapun tabel penyusutan mesin tersebut adalah

Bulan	Akm Penyusutan	Nilai Sisa
Perolehan		120.000.000

Metode Penyusutan di Krishand Fixed Asset (Penyusutan Komersial)

Written by Putri

Thursday, 04 April 2019 13:54 - Last Updated Thursday, 04 April 2019 15:13

```
</td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpFirst" align="center"><span>1</span></p> </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpMiddle" align="center"><span>12.500.000</span></p> </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpMiddle" align="center"><span>12.500.000</span></p> </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpLast" align="center"><span>107.500.000</span></p> </td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpFirst" align="center"><span>2</span></p> </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpMiddle" align="center"><span>12.500.000</span></p> </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpMiddle" align="center"><span>25.000.000</span></p> </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpLast" align="center"><span>95.000.000</span></p> </td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpFirst" align="center"><span>3</span></p> </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpMiddle" align="center"><span>12.500.000</span></p> </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"
```

Metode Penyusutan di Krishand Fixed Asset (Penyusutan Komersial)

Written by Putri

Thursday, 04 April 2019 13:54 - Last Updated Thursday, 04 April 2019 15:13

<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpMiddle" align="center">37.500.000</p></p>	<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpFirst" align="center">4</p></p>	<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpLast" align="center">82.500.000</p></p>
<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpMiddle" align="center">12.500.000</p></p>	<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpFirst" align="center">5</p></p>	<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpLast" align="center">70.000.000</p></p>
<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpMiddle" align="center">50.000.000</p></p>	<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpFirst" align="center">6</p></p>	<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpLast" align="center">62.500.000</p></p>
<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpMiddle" align="center">70.000.000</p></p>	<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpFirst" align="center">6</p></p>	<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpLast" align="center">57.500.000</p></p>
<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpMiddle" align="center">50.000.000</p></p>	<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpFirst" align="center">6</p></p>	<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal;">class="MsoListParagraphCxSpLast" align="center">57.500.000</p></p>

Metode Penyusutan di Krishand Fixed Asset (Penyusutan Komersial)

Written by Putri

Thursday, 04 April 2019 13:54 - Last Updated Thursday, 04 April 2019 15:13

```
<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"
class="MsoListParagraphCxSpMiddle" align="center"><span>12.500.000</span></p> </td>
<td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none;
border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt">
<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"
class="MsoListParagraphCxSpMiddle" align="center"><span>75.000.000</span></p> </td>
<td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none;
border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050;
padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height:
normal" class="MsoListParagraphCxSpLast" align="center"><span>45.000.000</span></p>
</td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid
windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext;
border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> <p
style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"
class="MsoListParagraphCxSpFirst" align="center"><span>7</span></p> </td> <td
width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none;
border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt">
<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"
class="MsoListParagraphCxSpMiddle" align="center"><span>12.500.000</span></p> </td>
<td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none;
border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt">
<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"
class="MsoListParagraphCxSpMiddle" align="center"><span>87.500.000</span></p> </td>
<td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none;
border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050;
padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height:
normal" class="MsoListParagraphCxSpLast" align="center"><span>32.500.000</span></p>
</td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid
windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext;
border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> <p
style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"
class="MsoListParagraphCxSpFirst" align="center"><span>8</span></p> </td> <td
width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none;
border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt">
<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"
class="MsoListParagraphCxSpMiddle" align="center"><span>12.500.000</span></p> </td>
<td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none;
border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt">
<p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"
class="MsoListParagraphCxSpMiddle" align="center"><span>100.000.000</span></p> </td>
<td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none;
border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050;
padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height:
normal" class="MsoListParagraphCxSpLast" align="center"><span>20.000.000</span></p>
</td> </tr> </table><br /><p><span style="font-size: 12.16px">◆2.◆</span><strong
style="font-size: 12.16px; text-indent: -18pt"><span>Metode Saldo
```

Metode Penyusutan di Krishand Fixed Asset (Penyusutan Komersial)

Written by Putri

Thursday, 04 April 2019 13:54 - Last Updated Thursday, 04 April 2019 15:13

Menurun, metode ini ditentukan berdasarkan persentase tertentu dihitung dari harga buku pada tahun yang bersangkutan. Persentase penyusutan besarnya dua kali persentase atau tarif penyusutan metode garis lurus.

 saldo menurun

Contoh :

PT XYZ memiliki kendaraan dengan umur ekonomis 4 tahun. Harga perolehan mesin tersebut senilai Rp. 240.000.000,- . Pada akhir umur, diketahui kendaraan tersebut tidak memiliki nilai sisa. Berapakah penyusutan mesin tersebut?

 saldo menurun1

(Penyusutan tahun keempat langsung berdasarkan nilai sisa karena tahun keempat merupakan tahun terakhir dalam penyusutan dan nilai sisa tersebut harus dihabiskan)

Adapun tabel penyusutan atas kendaraan adalah :

Bulan	Penyusutan	Akm Penyusutan	Nilai Sisa
			Perolehan
			240.000.000

Metode Penyusutan di Krishand Fixed Asset (Penyusutan Komersial)

Written by Putri

Thursday, 04 April 2019 13:54 - Last Updated Thursday, 04 April 2019 15:13

```
</td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpFirst" align="center"><span>1</span></p> </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpMiddle" align="center"><span>120.000.000</span></p> </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpMiddle" align="center"><span>120.000.000</span></p> </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpLast" align="center"><span>120.000.000</span></p> </td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpFirst" align="center"><span>2</span></p> </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpMiddle" align="center"><span>60.000.000</span></p> </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpMiddle" align="center"><span>180.000.000</span></p> </td> <td width="141" valign="top" style="width: 105.6pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; background: #92d050; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpLast" align="center"><span>60.000.000</span></p> </td> </tr> <tr> <td width="65" valign="top" style="width: 48.8pt; border-right: 1pt solid windowtext; border-bottom: 1pt solid windowtext; border-left: 1pt solid windowtext; border-image: initial; border-top: none; background: #bfbfbf; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpFirst" align="center"><span>3</span></p> </td> <td width="223" valign="top" style="width: 167.25pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal" class="MsoListParagraphCxSpMiddle" align="center"><span>30.000.000</span></p> </td> <td width="146" valign="top" style="width: 109.85pt; border-top: none; border-left: none; border-bottom: 1pt solid windowtext; border-right: 1pt solid windowtext; padding: 0cm 5.4pt"> <p style="margin: 0cm 0cm 0.0001pt; text-align: center; line-height: normal"
```

Metode Penyusutan di Krishand Fixed Asset (Penyusutan Komersial)

Written by Putri

Thursday, 04 April 2019 13:54 - Last Updated Thursday, 04 April 2019 15:13

210.000.000
30.000.000
4
30.000.000
240.000.000

◆

klik di [sini](http://www.krishand.com/support/article/penyusutan-yang-berlaku-dalam-krishand-fixed-asset-305.html "Penyusutan Yang Berlaku")◆ untuk melihat penerapan metode penyusutan garis lurus dan saldo menurun pada sistem Krishand Fixed Asset.