

**PENERAPAN PSAK 58 ASET TIDAK LANCAR YANG DIMILIKI
UNTUK DIJUAL DAN OPERASI YANG DIHENTIKAN
DALAM PENYAJIAN LAPORAN KEUANGAN
PADA PT. TASPEN (PERSERO) CABANG BOGOR**

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ABSTRACT

Fixed assets that have not been used in the operations of the company will experience the release of one of them is by way of sales. Fixed assets to be sold will be classified as non-current assets held for sale. Non-current assets held for sale are set out in PSAK 58. Non-current assets held for sale will be disclosed in the financial statements and included in the current assets category.

The purpose of this study is to know and understand the accounting treatment of non-current assets held for sale and discontinued operations as well as the suitability of the accounting treatment for non-current assets held for sale and discontinued operations under PSAK 58. The author conducts research at PT. Taspen (Persero) Bogor Branch, located at Jl. Raya Pajajaran Number 99. The type of research use a qualitative descriptive research type, by reviewing the data that already obtained by the authors whether the accounting treatment for non-current assets held for sale and discontinued operations are in accordance with PSAK 58.

Results of research on non-current assets held for sale and discontinued operations at PT. Taspen (Persero) Branch Bogor is not fully in accordance with PSAK 58. The author finds deficiencies in accounting treatment both in terms of recognition, measurement, presentation, and disclosure. In this case, PT. Taspen (Persero) does not specify details of facts at the time of reclassification until the sale of property and equipment classified as non-current assets held for sale.

Keywords: PSAK 58, Non-current Assets Held for Sale, Discontinued Operations.